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Department of National Revenue

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Minister Home Again

HON. W. D. EULER, Minister of National Revenue, who was one of the delegates from Canada to the General Assembly of the League of Nations at Geneva, returned home on the *Empress of Scotland* which reached Quebec on September 28th. In the November number of the REVIEW a description of the Minister's visit to European countries will appear.

A Birthday Greeting

WITH this number the REVIEW begins its third year of publication. Birthdays are always interesting events, and provide welcome opportunities for retrospection in the midst of plans for the future. When the REVIEW modestly took its place in the ranks of government publications in October, 1927, there was mapped out for it a rather ambitious program. Its aim was to keep the staff throughout the Dominion, the press and the general public, properly informed of the varied activities of the Department of National Revenue, reorganized by the Minister, Hon. W. D. Euler. It planned to bring about a better feeling among the rank and file, to foster the spirit of loyalty and cooperation, and to furnish a friendly medium of instruction and discussion. The success of the REVIEW in these directions is now a matter of departmental history. It has grown in influence and importance, and to-day its editorials and articles are reprinted and quoted generously by the press of Canada. The REVIEW will continue its work, and it is hoped that the third volume will be as informative and entertaining as the two which have been completed. It has set its hand to the plough, and will endeavour to smooth out difficulties, and bring words of timely encouragement and good cheer to those in the service of the Department. New features will be added from time to time, and adequate publicity given to the work and achievements of the three divisions of National Revenue.

To the staff the message of the REVIEW on its birthday is in the words of *Lowell*:—

"Let us be of good cheer, remembering the misfortunes hardest to bear are those which never come."

A fine Officer Gone

WHEN early summer this year was decking the Eastern Townships of Quebec in shimmering garments of green, three men stood bareheaded at the grave of Hon. George Boivin in the little burial ground of Granby. Mr. Boivin, formerly Minister of Customs and Excise, was laid to rest there three years ago, and turning to Mr. Breadner and the *Editor* of the REVIEW, Charlie Patten said whimsically: "That is the worst of getting older; we find most of our friends in cemeteries." Little did his two companions of that day think that within three months they would stand at the graveside of Charlie Patten in quiet Beechwood, and see his body returned to the close embrace of Mother Earth. There was no hint on that glorious summer day at Granby that the Angel of Death was ready with outstretched hand to touch our friend.

Charles Bell Patten, who died at Ottawa on September 8, 1929, was born in Harrisburg, Ontario, in 1883, and at his death held the position of Chief of Staff and Estimates, Customs and Excise Divisions. He had won his way up the ladder by hard work and intelligent application to duty, having joined the Customs service in Toronto in a minor capacity in 1903. A few months later he was transferred to headquarters at Ottawa, being attached to the accounts branch, of which the late R. R. Farrow was then chief. From humble beginnings he worked his way up. Hours of duty meant nothing to him, and he strove to equip himself for promotion. His constant application, and intelligent and consistent devotion to the tasks assigned to him, commanded the recognition of his superior officers, and his progress in rank was steady. Without the aid of that mysterious agency known as "pull" he finally won his way to a chief clerkship, and organized the Staff and Estimates branch of which he was in charge at the time of his death. His knowledge of the Civil Service Act and its many technical regulations was comprehensive, and to Mr. Breadner, the present Commissioner of Customs, and to Mr. Taylor, Commissioner of Excise, he was a most valuable and loyal official. He knew his work thoroughly, and his habits of clear thinking and conscientious dealing with his fellows made him an excellent chief of staff.

Then out of a blue sky, with a future of promise spreading before him, in the very prime of life, Charlie Patten was struck down. For weeks he lay on a hospital bed suffering with an agonizing affection of the heart. He bore the grim and dreary procession of hours of pain with fine courage and fortitude. His one thought during his conscious hours was for the gentle brave companion who had shared with him the joys and adversities of life, the sunny and the grey days. Towards the last, when the sands of time were running out fast for him, and the Angel of Death was so near that one could almost hear the beating of his wings, Charlie Patten, through lips twisted with pain, smiled a farewell to the watchers at the bedside. A little later the merciful balm of unconsciousness came to his tortured body, and the fine spirit returned to its Maker.

In favour of Charlie Patten the tongue of good report was heard. He was on the square, and from that point he did not deviate. The Connaught Building will not seem quite the same without his cheery smile, and we shall miss his erect figure in its rooms and corridors. The loss to the Department by his death is a serious one for he was a most valuable and efficient officer. And in closing this brief tribute, the *Editor,* who was closely associated with him for twenty years, can only repeat the old words, so often heard when the lodge was close tyled:—

"Happy to meet,
Sorry to part,
Happy to meet again."

Arrears Greatly Reduced

AS a result of the sustained efforts of officers of the Excise Division, large reductions of arrears of Sales Tax are being made. On the 15th September, 1928, the total arrears of Sales and Manufacturers Taxes amounted to $5,354,267; whereas the total arrears as at the 15th September, 1929, are $4,609,405, representing a decrease in the amount outstanding of $744,862 during the year.

Included in the present total of $4,609,405 is an amount of $1,675,775, which represents a number of large assessments made, but disputed, and now under litigation. The Department consequently is precluded from collecting this large amount at the present time, and must await the Court's decisions.

During the past year the Audit staff has been considerably augmented, with the result that to-day there are 75 auditors, including special auditors at headquarters, and it is the intention of the Department to add further to the staff so soon as suitable men can be found.

It will be evident from this increase in staff that the number of assessments has also considerably increased, but notwithstanding the additional assessments, the Department has succeeded in collecting an amount equivalent to the total assessments during the last year, and in addition has made a further reduction in the arrears existing a year ago of $744,862.

It might be of interest to mention that as a result of careful investigations by the Excise Tax auditors, over 150 licensees have been prosecuted under the Criminal Code for fraudulent evasion of the payment of sales tax, and approximately $500,000 has been assessed and collected as a result of these particular investigations.

A year ago, out of a total of 149 chief ports throughout Canada, there were 94 entirely clear of active arrears, whereas to-day there are 101 ports in which no current taxes are due. At the present time there are 16,573 sales tax licensees in the Dominion.

From the foregoing it will be observed that although as a result of the increased staff of auditors a large additional amount of revenue is being assessed against licensees, these assessments are being well taken care of by the Collection branch of the Department, and substantial progress is being made in reducing the old arrears.

Ships That Pass

OCCASIONALLY a paragraph hidden away in an obscure corner of a daily newspaper next to a patent medicine advertisement or a flaring announcement of the merits of somebody's "two pant suits," will click open the gates of memory and bring back to the reader scenes and events of years that are dead. In a recent issue of the *Montreal Gazette* there appeared a list of the vessels in port on that date, twenty-five years ago. The names of the ships conjured up many memories. They were:—*Oriana, Lake Simcoe, Virginian, Parisian, Manchester City, Inishowen Head, Fremona, Langevin, Englishman, Kensington, Milwaukee, Fritdjof Nansen, Livonian, Oxonian, Fos* and *Salacia*.

The *Virginian* was the crack ship of the former Allan line, and the *Parisian* was a household word to Canadians who crossed the Atlantic a quarter of a century ago. The *Lake Simcoe* was an Elder Dempster boat which plied between Montreal and Liverpool. The *Manchester City* and the *Inishowen Head,* the *Editor* of the REVIEW is credibly informed, are still in service. The *Englishman* and the *Kensington* belonged to the Dominion line before it was merged with the White Star, and the *Salacia* was a Donaldson vessel. And when these ships came up the river to lie beneath the shadow of old Bonsecours Church, Montreal was not the bustling thriving port that she is to-day with her splendid piers and wharves and immense elevators. She was just an easy going port where life did not rush by with a constant craving for speed.

Customs Air Harbour Busy

THERE has been much activity at the Customs Air Harbour, St. Hubert, Quebec, this season. August was a particularly busy month, 108 aeroplanes reporting. This number was made up of 43 foreign aeroplanes inwards and 41 outwards. Canadian aeroplanes inwards numbered 11, and outwards 13. During the month 133 pieces of baggage were examined by P. E. Jensen, the Customs officer in charge. Mail bags inwards totalled 555; outwards 189. Passengers inwards were 104; outwards 95. Eight aeroplanes were imported, the value for duty purposes being $67,271. The total value for duty of aircraft imported at St. Hubert from the opening of the Customs Air Harbour to the end of August was $532,299.

When Jove Nods

SOME amusing errors are made occasionally by the income tax authorities in Great Britain. Of course our own income tax division is above reproach, and could not be guilty of any such *faux pas.* The story is told that on the first revival of *The Beggar's Opera* at a London theatre, letters addressed to "John Gay, Esq." were received there from the income tax office. As poor John had been in his grave in Westminster Abbey for nearly two hundred years the letters probably remained in the theatre office uncalled for. By the way, the popularity of *The Beggar's Opera,* produced in 1728, was extraordinary. It ran for sixty-two nights, gave celebrity to its actors, and in the popular phrase of the day made Rich (the manager) gay, and Gay (the author) rich. Gay wrote a sequel entitled *Polly,* but there was such a thing as stage and literary censorship even in those days and poor *Polly* was promptly prohibited.

It is also recorded that a well-known firm of publishers in London received not so long ago two applications for income tax assessments addressed to "Mr. W. Shakespeare" and "O. Kkayyam, Esq." Jove will nod occasionally.

Destruction of Tobaccos

UNDER regulations formerly in effect, tobacco, cigars and cigarettes confiscated or forfeited under the provisions of the Customs or Excise Acts, and which were not to be offered for sale, were to be forwarded to the Department for destruction. In addition to confiscated or forfeited tobaccos, the Department has to deal with considerable quantities of these goods, particularly cigarettes, abandoned by importers or travellers who preferred not to pay duty and taxes thereon, and these are treated as unclaimed and have been dealt with at the ports at which the goods were left.

To procure uniformity, new regulations have been issued by both the Customs and Excise divisions, providing that tobaccos, cigars and cigarettes forfeited or confiscated under the Customs or Excise Acts, are not to be destroyed until authority is received from the Department in respect of each separate lot, and similar goods abandoned, unclaimed or uncustomed, are not to be destroyed until authority for such destruction is given by the Inspector for the district.

The new regulations dispense with the necessity of incurring considerable expense in forwarding these shipments to Ottawa for destruction, provide for destruction in the presence of responsible officers, and establish a uniform practice at all ports in respect of tobacco, cigars and cigarettes.

The new regulations cancel Circular No. 344-C of 24th June, 1924.

Read This Circular

ATTENTION of officers is drawn to an official circular signed by R. W. Breadner, Commissioner of Customs, and G. W. Taylor, Commissioner of Excise, in which instructions are given to the effect that before cheques in payment of refund or drawback claims of Customs or Excise duties or taxes are transmitted to claimants, a careful examination of the Excise Tax Register should be made, to ascertain whether there any arrears of excise taxes outstanding against the claimant.

Officers should study carefully the procedure to be followed in the event of such arrears being found. The official circular is No. 692-C. Read it.

HERE AND THERE

Some interesting old Customs documents are finding their way to the *Editor's* desk. They tell a story of days that are gone. From on officer at Chatham, Ontario, there was received a batch of papers dealing with the activities of the then port of Rond Eau in 1858. Some of these are very interesting and all are well preserved. They bear the signature of "Hugh Calder, Collector." One is a return of goods imported at Rond Eau from or through the United States during the year 1858. The only item on this return is 1,353 pounds of brown sugar, value $105. Another document is a bill of entry on May 24, 1861, of 1 box of brown soap and 1 dozen patent pails. The value was given as $4.59, the amount of duty in English currency 4 shillings, 7 pence, and in Canadian currency 92 cents. This shipment was imported at Rond Eau by Chester Merrified, per schooner *Wave of the Eau,* Robert Harrison, Master, from Cleveland. On the back of the form in clear legible handwriting is the declaration of Charles Merrifield. Yet another document is one headed "Reciprocity, Free" and gives details of the importation of 22 barrels of salt, value $32, by E. L. Stoddart per schooner P. J. Ferris from Buffalo, H. B. Ostrom, Master. This document bears the declaration of E. L. Stoddart, dated November 4th, 1861, that "all the goods and articles hereinbefore mentioned are to the best of my knowledge and belief the growth and produce of the United States of America, and are entitled, as such, to Free Entry under the Reciprocity Treaty between Great Britain and the said United States."

In turning over the leaves of these papers of the past, the *Editor* was impressed by the splendid handwriting of those who prepared them. The gallant schooners *Wave of the Eau* and *P. J. Ferris* have long since ceased to glide over the waters of Lake Erie, and only by scanning these musty documents are their names, and those of the men who sailed them, brought to light again from the dust of the dead years.

What is the origin of the names of days of the week? It is an interesting study. For instance, the fifth day was sacred to the worship of *Thor,* God of Thunder, and was known by the Saxons as *Thor's Day,* or Thursday. *Thor* was one of the most important of ancient deities, and was widely worshipped in northern Europe. He was the god of civilization, with the strongest and mightiest power at his command—the lightning and the thunderbolt which crushes and splinters whatever offers resistance, but also brings with it fruit-producing rain.

Although *Thor* was believed to be the protector of the life and property of all the people, he was the special friend of the peasants. For this reason temples were erected to him in the rural districts as well as in the cities. Most of these rude temples were fashioned of wood, and the greater number of them were destroyed during the reign of King Olaf of Norway who, according to tradition, forcibly converted his subjects and made a wholesale destruction of the pagan temples and shrines.

Thor's special favours were sought at Yuletide, his principal festival, when it was customary to burn a great log of oak, his sacred tree, as an emblem of the warmth and light of summer which would soon come to drive away the darkness and cold of the winter. *Thor's day* was also the most important week day in all legal questions; courts were opened on this day, and Thursday is the most common court day even now.

An officer who is apparently wide awake and observant, keeping both eyes open as he goes along his way, sent to the *Editor* the following comment on certain things that he sees (or fails to see) in these surprising days:—

Mary had a little lamb,
One day she clipped its tresses,
And found she had sufficient wool
For half a dozen dresses.

EBB AND FLOW OF THE TOURIST TIDE

Labour Day Week-end Travel Made New Records

The Labour Day week-end travel over the Peace Bridge between Fort Erie, Ontario, and Buffalo, New York, was the climax of a record-breaking season at this busy port of entry. This illustration shows automobiles being examined by Customs officers during the holiday rush. Photograph supplied by F. T. Pattison, Collector at Bridgeburg, Ontario.

LABOUR Day week-end, which is the climax of the summer tourist season, lived up to and in many cases exceeded past performances this year. The REVIEW is enabled to give its readers a glimpse of conditions which existed at some of the international points of entry. It was in truth a hectic week-end for the staff of Customs Examiners at the main gateways.

AT THE PEACE BRIDGE

As usual the Peace Bridge between Buffalo, New York, and Fort Erie, Ontario, presented scenes of intense activity. This main artery throbbed with life, and F. T. Pattison, Collector at Bridgeburg, has supplied the REVIEW with some interesting facts and figures regarding the holiday travel for the Labour Day week-end, and for the season from April 1 to August 31. The Labour Day travel exceeded all previous figures. On August 31, 10,407 automobiles were handled by the Customs officers at the Fort Erie end of the bridge. This number was made up as follows:—United States automobiles for which permits up to 60 days were issued, 3,387; United States automobiles for 24 hours or less, 4,299; commuters, 2,261; Canadian automobiles exported for touring in the United States, 460.

On September 1, touring permits up to 60 days, 4,281; 24-hour period, 4,047; commuters, 779; Canadian automobiles entering the United States, 785; Total, 9,822.

On September 2 (Labour Day) touring permits up to 60 days, 1,823; 24-hour period, 4,701; commuters, 611; Canadian automobiles entering the United States, 983; total 8,118.

Some interesting facts have been furnished by Mr. Pattison showing the States of the Union represented by the license markers on automobiles entered for the up to 60-day touring period, at the Peace Bridge during the Labour Day week-end. New York led the way with 4,860 permits, but Ohio was a good second with 1,896. Others were:—Pennsylvania, 1,609; Michigan, 575; Illinois, 86; New Jersey, 105; Maryland, 31; Colorado, 5; Nebraska, 5; Massachussets, 54; District of Columbia, 23; West Virginia, 46; Virginia, 14; Indiana, 48; Kentucky, 21; North Carolina, 5; Missouri, 10; Wisconsin, 10; California, 6; Iowa, 9; Connecticut, 23; Vermont, 1; Rhode Island, 6; Mexico, 1; Delaware, 6; Alabama, 1; Tennessee, 2; South Dakota, 1; Minnesota, 5; Texas, 3; Florida, 11; Oklahoma, 4; New Hampshire, 2; Idaho, 1; Arkansas, 1; Kansas, 2; Georgia, 2; Montana, 1.

AUGUST TRAVEL

Travel at the Peace Bridge in August is indicated by the following:—

Canadian automobiles inwards, 14,957; outwards, 14,796; foreign automobiles inwards, 205,940; outwards, 193,583; other vehicles, inwards, 2,782; outwards, 2,541; passengers inwards, 732,918; outwards, 717,919.

FACTS AND FIGURES

From April 1 to August 31, the record furnished by Mr. Pattison shows:—

Canadian automobiles inwards, 51,080; outwards, 50,509; foreign automobiles inwards, 664,829; outwards, 641,699. Other vehicles inwards 12,233; outwards, 12,021; passengers inwards, 2,373,402; outwards, 2,352,226;

An excellent view of Falls View Bridge at Niagara Falls, Ontario, showing a line of automobiles crossing to the Canadian side during the holiday. This bridge is crowded throughout the season with incoming and outgoing traffic and is a popular port of entry for tourists. Photograph furnished by J. J. Flynn, Collector at Niagara Falls, Ontario.

total automobiles handled inwards and outwards, 1,332,368; total passengers inwards and outwards, 4,725,628.

The total number of touring permits up to 60 days issued at the Fort Erie end of the Peace Bridge to August 31, was 105,547.

RUSH AT NIAGARA FALLS

The following statistics, furnished to the Review by J. J. Flynn, Collector at Niagara Falls, will give some idea of the Labour Day traffic at that point. The period covers August 31, September 1 and 2, at the Falls View and Lower Arch bridges. The total automobiles for the three days numbered 99,749, made up of 49,464 inwards and 50,285 outwards. Other vehicles were 481 inwards, and 458 outwards, and the total number of passengers 515,815, made up of 258,303 inwards and 257,512 outwards. Collector Flynn reports that the week-end holiday passed very favourably with very few, if any, accidents, and none of a serious nature. As usual thousands had to sleep in their parked automobiles during Saturday and Sunday nights, being unable to find accommodation.

The lines were kept moving and there was little delay and congestion at any period during the three days. Traffic reached new peaks, and every available policeman was called out for point duty, and uniformed firemen reinforced the regulars at bad intersections. Queen Victoria Park had the greatest crowd in its history.

A Busy August

The month of August was a particularly busy one at Niagara Falls. During that month 55,013 tourists' permits up to 60 days were issued at the three bridges, and 179,838 for 24 hours or less. Travellers' vehicles permits totalled 170. The total number of automobiles passing inwards and outwards at the three bridges during August was 602,346; other vehicles numbered 14,327; while the total number of passengers was 2,950,445. These figures will give an idea of the heavy rush of traffic at this popular point.

The Grimsby District

During the Labour Day week-end the Grimsby district experienced three days of the heaviest traffic on record. A close check at different times between Saturday morning and Monday night showed as many as 45 per minute passing. Eighty per cent of the cars carried United States license plates.

THOUSANDS AT WINDSOR

The Border Cities grappled with the task of handling the greatest traffic jam in their history, over the Labour Day week-end. Customs officials and the two ferry companies estimate that more than 100,000 automobiles crossed into Canada.

At one time the line of cars waiting to be transported to Detroit reached four miles from the Windsor ferry dock, and the line at Walkerville was almost as long. Seventy-five constables and twenty-five firemen were assigned to handle traffic in Windsor. At twenty-five intersections officers were stationed to direct motorists to the end of the line. The police estimated that it took a motorist at the end of the line in Windsor more than two hours to reach the ferry dock.

The rush of returning cars was without precedent. As far east as Tilbury the cars were in two lines, making it almost impossible for eastbound motorists to travel. Ferry companies estimated the number of passengers crossing the river at the week-end, including those travelling in cars, at 500,000.

ACTIVITY AT WALKERVILLE

The rush of tourist travel at Walkerville during August was very great. During that month 58,643 automobiles reported inwards and 53,241 outwards. Tourists' permits to the number of 8,301 were issued, and 579 permits were issued to Canadians crossing at Walkerville to tour in the United States. The number of passengers inwards at Walkerville was 110,441; and outwards 116,790. W. B. Ritchie, Sub-Collector of National Revenue at Walkerville, reports that the Labour Day week-end travel was the heaviest on record, and continued from the Thursday preceding Labour Day until the following Tuesday.

Busy at Sarnia

Sarnia experienced the heaviest rush of tourists over the Labour Day week-end since the record year of 1926. Commencing Friday night, visitors from the United States swarmed into Ontario, more than 6,000 cars being handled at the ferry dock, the majority being eastbound for points in Ontario and the border at Niagara Falls. The rush of traffic was well handled by the Customs Examining Staff. Ferries plied throughout Saturday night, and there was an all night service on Labour Day.

Gananoque's Record

Estimates place the tourist business in Gananoque during August, 1929, at figures ranging from 25 to 50 per cent over August, 1928. Indications are that this season will largely exceed all previous records.

HEAVY AT LACOLLE

At Lacolle on the King Edward Highway, which connects the state roads of northern New York with Montreal, the Labour Day week-end travel was much in excess of previous years. The Sub-Collector, W. J. Young, informs the Review that the three days travel through that port of entry was as follows:—

This illustration shows the line of automobiles at Lacolle, Que., on the King Edward Highway, during the tourist rush over the Labour Day week-end. At times the automobiles extended for a distance of a mile while awaiting clearance. The photograph, which was taken outside the Customs office at Lacolle, was furnished to the *Review* by W. J. Young, Sub-Collector.

August 31, Canadian automobiles inwards 82, outwards 358; United States automobiles inwards 2,225, outwards 1,029. September 1, Canadian automobiles inwards 327, outwards 391; United States automobiles inwards 1,951, outwards 2,199. September 2, Canadian automobiles inwards 673, outwards 327; United States automobiles inwards 993, outwards 2,172.

The above represents an increase of 1,465 automobiles inwards and 1,463 outwards over the same period last year, and the total for the month of August this year represents an increase of 16,921 over the same month last year, there being 78,861 cars cleared through the Customs during the past month of August.

AT ROCK ISLAND, P.Q.

Rock Island, Quebec, was an active port of entry during the Labour Day week-end. E. J. Struthers, Collector, commenting on the travel during that period, states that to frontier officers Labour Day is an exceptional holiday, for it is the only holiday during the vacation season celebrated both in the United States and Canada. It also marks the point of greatest border traffic, which commencing early in the spring rises by regular stages to the Labour Day peak, and then drops off with a definiteness that is clearly noticed at the boundary. It is true that many tourists travel after that day, but with the arrival of Labour Day week-end the summer season's rush may be said to be ended. The figures regarding travel at Rock Island are as follows:—

August 31st, permits, United States automobiles inwards 706; outwards 374; locals, inwards 326, outwards 315. Canadian automobiles, permits, inwards 39, outwards 97; locals, inwards, 154, outwards 149. Total 2,160, 1,225 inwards, 935 outwards.

September 1st, permits, United States automobiles inwards 649, outwards 517; locals, inwards 248, outwards 239. Canadian automobiles, permits, inwards 92, outwards 88; locals, inwards 120, outwards 114. Total 2,067, 1,109 inwards, 958 outwards.

September 2nd, permits, United States automobiles inwards 217, outwards 943; locals, inwards 250, outwards 239. Canadian automobiles, permits inwards 127, outwards 73; locals, inwards 115, outwards 109. Total 2,073, 709 inwards, 1,364 outwards.

This illustration shows the new Customs Highway Office at Rock Island, Quebec, which is a busy port of entry for automobile travel. The new office with its large canopy for the examination of hand baggage, is very conveniently situated on the main highway in the town of Rock Island. Through this port thousands of tourists enter Canada each year. Photograph furnished by E. J. Struthers, Collector at Rock Island.

IN NEW BRUNSWICK

During the summer season, now ending, New Brunswick has been visited by a record number of tourists from the United States. St. Stephen, at the Canadian end of the International bridge which crosses the St. Croix river from Calais, Maine, is the chief gateway, but reports from the Woodstock-Houlton and other more northerly points of entry show increasing traffic via these routes. At St. Stephen 9,030 tourists' permits up to 60 days were issued up to August 31, compared with 7,400 for the same period of 1928.

August was a banner month for travel and Sunday, August 18th, found tourist traffic over the international bridge at St. Stephen reaching its peak, 287 tourists' automobile permits for long term stays having been issued that day to parties from the United States.

G. E. Balmain, Collector at Woodstock, N.B., informs the Review that up to three years ago it was quite unusual to see a car with an Ontario license in New Brunswick. There were some from Quebec but not many. However the people of Quebec and Ontario, and even further west, are hearing of the beauties of the Saint John river valley and are coming in goodly numbers. The tourist may follow the St. Lawrence river to Quebec and Levis and on to Rivière du Loup. There he turns east and comes over a well constructed gravel road to Edmundston, N.B., from which town he may follow the Saint John valley to its mouth. This route is considered one of the most scenic in the eastern part of America. The roads will be found to be above the average for gravel roads and the hotel accommodation is being improved each year.

This illustration shows the new Customs building at Richmond Road, N.B. This station is on the tourist route from Boston, Portland, Bangor and Houlton, Maine, and Woodstock, New Brunswick. It is located at the boundary, and a concrete marker may be noted at the corner of the building indicating the international line. This route is being used by tourists in increasing numbers each year. Photograph furnished by G. E. Balmain, Collector, Woodstock, N.B.

EXPRESS COLLECTIONS

During August, 1929, the number of entries at the Customs Express Branch, Montreal, was 4,518, the collections being $364,029. Storage collected amounted to $963. The number of packages delivered was 19,768.

PREVENTIVE SERVICE SEIZURES SHOW INCREASE

Five Months' Results Exceed Last Year's Period

THE many-sided activities of the Customs-Excise Preventive Service may be gauged by a glance at its record for the month of August of this year. Seizures reported were 414; Customs 280, Excise 134. In August, 1928, total seizures reported were 330. For the five months of the present fiscal year ended August 31, seizures received were 1,882; in the same period last year 1,609.

During August, 1929, seizures reported by provinces were:—

Nova Scotia, Customs 69, Excise 3; New Brunswick, Customs 24, Excise 2; Prince Edward Island, Customs 10, Excise 4; Quebec, Customs 41, Excise 45; Ontario, Customs 66, Excise 28; Headquarters (Ottawa), Customs 12, Excise 4; Manitoba, Customs 34, Excise 12; Saskatchewan, Customs 4, Excise 30; Alberta, Customs 4, Excise 4; British Columbia, Customs 16, Excise 2.

An interesting feature is that in August, 1929, the number of prosecutions for offences under the Customs and Excise Acts was 117. In these cases 104 convictions were obtained. The number of convictions was made up of 77 Excise and 27 Customs.

A summary of the work of this important branch of the service shows that in August, 1929, 1,426 gallons of spirits were seized. Other seizures reported included 1,114 gallons of beer, 1,531 cartons of cigarettes, 8,557 pounds of tobacco, 31 complete stills, 17 parts of stills, 906 ounces of narcotic drugs, 98 automobiles and 18 vessels.

This is a recent photograph of the Customs cruiser *Margaret*, which has had a busy season, operating in the St. Lawrence from Rivière du Loup down to the Gulf, and into the Bay of Chaleur. She has also been patrolling the north shore of the St. Lawrence occasionally, and has stood by a large number of rum schooners, so much so that several schooners abandoned attempts to land liquor and returned with full cargoes to St. Pierre. The *Margaret* has also co-operated with the land forces, the cruiser *Baroff* and smaller boats, and has been a big factor in preventing landings. Captain John Vaughan is acting master of the *Margaret* pending the delivery of the new Customs cruiser *Preventor*.

THE FAMILY ALBUM

James Cameron Barton is Chief of the British Columbia Division of the Customs-Excise Preventive Service. There are 16 officers, 2 patrol boats and 4 patrol cars under his direction.

Mr. Barton joined the service as an officer of the port of Vancouver in September, 1902, being transferred to the Preventive Service in May, 1913. He was appointed Divisional Chief for British Columbia in May, 1927. This Division, in addition to the duties common to all Divisions of the Preventive Service, is confronted with the work of dealing with goods brought from the Orient, importations of which present many peculiar problems. Excellent work has been done by the officers under Divisional Chief Barton, and much accomplished in the suppression of smuggling and trafficking in narcotics from Eastern countries, as well as in respect of undervaluation and other infractions of Customs and Excise laws and regulations.

E. D. LENNIE, recently promoted to the position of Chief Inspector of National Revenue, Customs and Excise divisions.

SHIPS' STORES DRAWBACK

THE Department has issued a consolidation of the memoranda previously issued relating to drawback on ships' stores delivered for British and foreign warships, for telegraph cable ships, for transports owned, chartered or controlled by the British Admiralty, and for ships proceeding on an ocean voyage outside of Canada for use on board thereof, including therein the provisions of the last order in council in that connection, which provides for the payment of drawback on ships' furnishings or equipment, articles used in the manufacture of ships' furnishings or equipment, and on goods commonly known as ships' chandlery. This latter drawback is payable on the commodities referred to supplied to vessels (*a*) plying on transoceanic routes, (*b*) bound from a port on the Atlantic coast to a port on the Pacific coast and vice versa, and (*c*) bound for ports south of the line of the Tropic of Cancer.

NEWS AND COMMENT

Ottawa: Harvey M. Wetmore, head clerk, Law and Seizures branch of the Department, died on September 13, 1929, after a long illness. The late Mr. Wetmore was 40 years old, and was born in Clifton, New Brunswick. He entered the service of the Department in 1912, and was for some years attached to the Records branch, being promoted later to the Law and Seizures office. Deceased was a very industrious and courteous officer, and his death at such an early age is deeply regretted by his confreres.

Toronto: In August, 89 United States aeroplanes reported inwards and 84 outwards at Leaside Air Harbour. For the same month 4 Canadian aeroplanes reported inwards and 16 outwards.

At the Express branch of this port during August, 1929, parcels handled were 25,721, entries 5,771, duty collected $446,015. At the Customs Postal branch parcels received were 28,012, entries 2,754, duty $84,806.

Kingston, Ont.: Customs and Excise collections at the port of Kingston advanced $10,000 for August in comparison with the same month last year. The month's collections totalled $32,321.

Moose Jaw, Sask.: John William Banks, formerly Sub-Collector of Customs and Excise, Swift Current, died on August 22, 1929, following a brief illness. Deceased was aged sixty-six, and came to Canada from England thirty years ago.

He joined the Customs service in 1912 and retired on superannuation on June 1, 1929. The late Mr. Banks was active in public affairs and in musical circles, and was highly respected.

Montreal: With the first shipment of sugar from Java for Canada in at least twenty years, the S.S *Clan Skene* arrived recently in Montreal with 73,000 bags from Tjilatjap, on the south coast of Java, and connected by rail with the capital, Batavia.

The Collector of this port has received a letter from a resident of New York City, expressing appreciation of the treatment accorded him when he visited Montreal recently. The letter reads in part:—

> I recently travelled in my small motor boat from New York City, via the Hudson River, Lake Champlain, the Richelieu and St. Lawrence Rivers, to Montreal. Owing to the lack of time it was necessary to ship my boat back to New York by express, and return by land.
>
> Your officers with whom I was brought into contact courteously gave me the necessary help and instructions. I appreciate the good spirit and kindness of these men, and believe that you should know the calibre of your staff.

When the figures are compiled showing the volume of motor touring to the province of Quebec from the United States for the season of 1929, based upon the statistics of entries of automobiles at the various Customs border ports, it will undoubtedly be found that the numbers of visitors will exceed even the most sanguine expectations. Montreal, as usual, has been the Mecca for visitors.

EXCISE FACTS AND FIGURES

Comparative statement of Excise Duty collections during the months of August, 1928, and August, 1929:—

August, 1929, spirits potable, $1,558,043; August, 1928, $1,407,919. August, 1929, spirits, non potable, $104,056; August, 1928, $102,026. August, 1929, malt, $463,351; August, 1928, $494,842. August, 1929, cigars, $58,170; August, 1928, $52,663. August, 1929, cigarettes, $2,795,953; August, 1928, $2,616,823. August, 1929, manufactured tobacco, $355,070; August, 1928, $409,673. August, 1929, foreign raw leaf tobacco, $602,229; August, 1928, $641,617. August, 1929, beer, $47,090; August, 1928, $41,812. August, 1929, licenses, $325; August, 1928, $399. August, 1929, total, $5,984,289; August, 1928, $5,767,776.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1928, and August, 1929:—

August, 1929, tobacco, cut, 1,119,833 pounds; August, 1928, 1,295,737 pounds. August, 1929, tobacco, plug, 553.761 pounds; August, 1928, 656,441. August, 1929, cigarettes, number 465,917,560; August, 1928, 436,009,000. August, 1929, cigars, number 19,121,140; August, 1928, 17,610,315. August, 1929, snuff, 101,535 pounds; August, 1928, 96,457 pounds. August, 1929, foreign raw leaf tobacco, 1,472,820 pounds; August, 1928, 1,566,564 pounds.

DEPARTMENTAL RULINGS

Fennings Fever Mixture, per sample, from Evans Sons Lescher & Webb Ltd., Liverpool, England. Tariff item 220b.

Irving's Yeast-Vimal Tonic Food, per sample, from The Yeast Vimal Laboratories, Watford, Herts, England. Tariff item 220a.

Monthly publication "Fight Stories", beginning with the November, 1929, issue. Tariff item 184 until otherwise determined.

Tea now enters the United Kingdom free of duty and, therefore, may not be placed in bonded warehouse there. While tea requires to be "purchased in bond in the United Kingdom" to be entitled to entry under the last clause of tariff item 28a, the Department has ruled that, if the tea has not been entered for consumption in the United Kingdom but has remained in the custody of the Customs there, a certificate from the British Customs to that effect will be sufficient evidence for entry in Canada under tariff item 28a.

Grafted rose bushes or plants of a new variety. Tariff item 82.

Coal invoiced as "Great Valley, Va., Anthracite", per samples. Tariff item 588.

Curve-shaped terra cotta roofing tiles approximately one-half inch thick. Tariff item 284.

Gelatine labels for meat products. Tariff item 232.

Old oak timbers dove-tailed on one end. Tariff item 506.

Printed advertising cards for use in connection with the packing of fish products. Tariff item 178.

Non-advertising printed booklets, described as "The Safe Worker", which contain one page and part of the inside back cover designed to be written or drawn upon. Tariff item 181.

Articles enumerated in tariff item 544 when embroidered are dutiable as manufactures of embroideries under the provisions of tariff item 565 and under the provisions of the French Convention will receive the Convention rate of 32½ per cent less 10 per cent.

Live mink are permitted free entry under the provisions of tariff item 701.

Hollow drill steel, hot rolled only, in round, hexagonal or octagonal bars, of greater value than 3½ cents per pound. Tariff item 386.

The following machines, per descriptive illustrations, when for use exclusively for book-binding purposes, are rated for duty under tariff item 442:—

Seybold Automatic Cloth Cutting Machine,
Tomm's Book Cloth Cutting Machine,
Rupert Case-Making Machine,
Murray Casing-In Machine,
Tomm's Round Corner Covering Machine,
Murray Book Rounding and Backing Machine,
Martini Book Sewing Machine,
Murray Automatic Feed Backing and Rounding Machine,
Murray Bundling Press.

Pan and Apron Conveyors, power operated, used between the mine ore bin and the crusher. Tariff item 453.

Monson Dental Models, per illustrations, made of Pyralin only and without nickel plated articulator or other fittings—tariff item 711: when equipped with electro-plated articulators or other fittings—tariff item 362.

Quick or Hookless Fasteners of the Zipper Type, per samples, the metal portions of which are nickel silver, not plated. Tariff item 357.

Photophone and similar apparatus for synchronizing sound in the exhibiting of motion pictures are rated for duty as follows:—

Electrical parts used in connection with the apparatus, consisting of amplifiers, control panels, vacuum tubes, producers, loud speakers, storage batteries and motors. Tariff item 453.

Gramophone or turntable, electrically operated, synchronous or non-synchronous. Tariff item 597.

Austin Trench Machine, a machine designed for excavating trenches for water mains, sewers, gas mains and other pipe. Tariff item 453.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the six months of the fiscal year, September 1928 and September 1929. Decreases are marked *.

Districts	1928–29	1929–30	Increase or Decrease	Districts	1928–29	1929–30	Increase or Decrease
Charlottetown.	....	38,387 90	38,387 90	Winnipeg........	2,826,887 61	3,402,017 31	575,129 70
Halifax.........	512,423 08	556,157 57	43,734 49	Regina..........	533,309 03	601,474 92	68,165 89
St. John........	478,653 85	539,748 13	61,094 28	Saskatoon.......	148,922 43	230,770 50	81,848 07
Quebec..........	1,023,666 73	1,096,612 55	72,945 82	Prince Albert...	39,719 21	54,353 09	14,633 88
Montreal.......	17,006,919 26	20,266,818 39	3,259,899 13	Calgary........	831,013 56	1,245,197 74	414,184 18
Ottawa.........	2,122,438 23	2,154,020 09	31,581 86	Edmonton.......	340,174 34	486,407 60	146,233 26
Kingston.......	358,059 07	359,267 78	1,208 71	Vancouver.......	3,752,025 85	4,077,755 85	325,730 00
Belleville.......	311,298 96	398,499 71	87,200 75	Yukon..........	27,063 17	24,015 57	*3,047 60
Toronto.........	14,251,987 24	16,938,338 53	2,686,351 29	Head Office.....	....	9,343 80	9,343 80
Hamilton........	4,165,959 01	5,030,580 18	864,621 17				
London.........	3,903,854 54	5,136,383 40	1,232,528 86	Total.........	52,972,358 72	63,020,630 73	10,048,272 01
Fort William...	337,983 55	374,480 12	36,496 57				

* * THE QUESTION BOX * *

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the September number:—

(1) Cheques tendered in payment of Customs duties or Excise duties or taxes must be marked "Accepted" by the bank upon which they are drawn. When so marked are they payable at par, or can the bank charge exchange to the Customs office presenting such cheques?

(2) At an outport after a collection has been made for convoying a truck under Section 16 of Memorandum No. 2 of say: salary of officer $4.90, overtime $4, meals $3 and railroad fare home $8, how would the money be accounted for? Should it all be forwarded to the Department and returned to the officer who took trip from there, or should the officer retain all except the salary which should be forwarded to the Department through sundry collections cash?

(3) When goods are taken off a passenger train, not being under baggage or express manifest, and are subsequently cleared, what form is used for manifest or report?

(4) When there is no licensed Customs House broker at the receiving port, may the Collector accept sworn to entries sent to him by an importer and complete the transaction?

The answers are as follows:—

(1) The Chief Accountant to whom this question was submitted draws attention to Section 98 of the Bank Act, which reads:—

> The bank shall not charge any discount or commission for the cashing of any official cheque of the Government of Canada or of any department thereof, whether drawn on the bank cashing the cheque or on any other bank, nor upon any cheque drawn in favour of the Government of Canada, or any department thereof, and tendered for deposit to the

credit of the Receiver General of Canada, 1913, c. 9, s. 98. Am.

The matter of cheques being marked "Accepted" by the bank on which they are drawn, has nothing to do with the matter of bank charges; but is a precaution taken by this Department to preclude submission of unaccepted cheques which when presented at the bank are dishonoured; or having been presented and cashed, are protested on the grounds of "Not sufficient funds."

(2) Having received payment from the parties accommodated, the Collector at the port under whose survey the service was rendered, should account for same to the Department as follows:—

Salary of the Officer.—The amount should be entered on the Sundry Collections Cash Sheet under the heading, "Extra or Overtime Service" with a brief description written against the item. A Form K.2 B is also to be forwarded, showing the officer's name, description of the service, and the amount.

Overtime.—The amount received for overtime is to be treated exactly the same as in the case of the payment for services—shown under the same heading on the Sundry Collections Cash Sheet and a return made on Form K.2 B. The particulars of the amount received as salary and overtime must be on separate Forms K.2 B. The officer will also require to forward, through the Collector, his account for overtime on K.24 A.

Travelling Expenses.—A detailed account of the expenses incurred by the officer is to be rendered on Form K.18 anad forwarded to the Department for payment, accompanied by blank Deposit Receipts and Draft for the exact amount of such expenses.

In short the amount received as salary and overtime is accounted for as "Revenue" detailed on the proper forms, referred to above. The amount of the expenses is treated separately and the draft accompanying Form K.18 is carried to account at the Department as a "Refund of Expenditure." No money received from outside parties on account of official duties is to be retained by the officer.

(3) E. D. Lennie, Chief Inspector, Customs and Excise, has supplied this answer:—

It is presumed this question refers to articles found in the hand baggage of travellers, as otherwise the goods would be accounted for by manifest, either baggage or express.

If an officer discovers dutiable goods which have not been declared in the hand baggage of a passenger, such goods are subject to seizure and should be accounted for on Seizure Report Form K-9.

It sometimes happens however, particularly with articles carrying a high rate of duty, such as cigars and cigarettes, that persons who have actually declared such goods abandon them rather than pay the amount of duty assessed. Under these circumstances the practice is to immediately record the articles on the unclaimed list, and they are subsequently treated as unclaimed goods. Should the passenger subsequently decide to pay the duty, the number of the unclaimed list is recorded on the entry in the space provided for manifest number.

(4) Vide Circular 121-C, issued 23rd September, 1921, which reads:—

You are advised that the authorized agent or attorney attending to delivery at the Receiving Port of sworn-to entry papers and payment of duty to the Collector and for completion of transaction at the Receiving Port, as described in paragraph 4 of Memorandum 1258-B, does not require to be a Customs House Broker, licensed under provisions of Department of Customs and Excise Act (Chap. 26 of 1921) and Memorandum No. 10, of 5th August, 1921.

These questions will be dealt with in the next number:—

(1) What do the letters C. S. M. B. (column 10) on port monthly pay lists signify?

(2) What is the procedure, and what forms are required, for putting through a destruction entry for unclaimed goods?

(3) Are boats with license under Sections 31 and 37, Part I, Canada Shipping Act, obliged to report inwards and outwards at Customs?

(4) What were the names of the various Ministers of Customs from 1911 to 1921?

MONTREAL POSTAL BRANCH

During the month of August, 1929, collections at the Montreal Customs Postal Branch were $91,951. This is a slight decrease compared with August, 1928; $867 was collected on advertising matter during the month.

THE LETTER BAG

FROM THE BOTTOM UP

From H. F. Thorn, a member of the staff at Abbotsford, B.C., the following interesting letter and suggestions have been received:—

The REVIEW appears to be receiving many compliments, and it deserves them. It is obvious that a better understanding between the Department and its officers is being achieved under the new regime. In order to further this desirable object, may a humble "examiner" be allowed to tell how things appear, looking from the bottom upwards?

The REVIEW has frequently advised the cultivation and use of three qualities: courtesy, efficiency and co-operation. There are few men in the service, I believe, who are not attempting to practise these qualifications. There are, however, two essential factors necessary to their full realization. One is willingness on the part of the officers, and the other is consideration on the part of the Department. The latter has a very effective means of dealing with an unwilling officer, and its decisions are invariably just. But the low ranking officer has no means of direct contact with the Department. Courtesy, efficiency and "esprit de corps", can only exist where conditions make them possible. I believe the Departmental chiefs are unaware of some existing conditions, through lack of direct contact with the rank and file. There is a certain lack of understanding between the Department and the smaller ports, where many of the routine regulations created for large ports can never be applied. I do not think the Department can be aware of some conditions under which officers in small ports are expected to be courteous, efficient, and friendly to each other. For instance, when one man is absent on sick leave or vacation, and another has to work several hours almost every night, without pay, because no relief has been procurable, he can scarcely be expected to retain much "esprit de corps" next morning. When an officer has to dodge from a sales tax licensee to Special Cash Book, then to Duty Cash Book, off again to an irate recipient of a postal parcel, and thence to appraise an automobile, from that to a bank statement interrupted a dozen times before completion, and so on; under such conditions, to ask cheerful courtesy is to ask sainthood. Equally, efficiency is well nigh impossible because of the variety of work demanded from one man at a small port, with almost no opportunity for personal study of the newer regulations. Again, there is injustice where men are placed under inefficient superiors, who have received promotion not solely for capability, but for a few years' seniority. And when a man is classified and paid as a Customs-Excise examiner, yet performs work regularly on Sales Tax, Excise Tax, appraisals, departmental and public correspondence, cashier, and all monthly returns, and these under conditions which make promotion at any time practically impossible, then he must indeed be of an angelic disposition if he can fulfill those three requirements; and even angels lack some necessary qualifications for a Customs officer!

I suggest that a new schedule of classifications be made, and officers be ranked according to the work they perform; that a detailed list of duties for each officer be prepared by the Collectors of small ports, which shall be posted in such ports and a copy forwarded to the Chief Inspector, regarding which the Inspectors should make an annual report to the Department; that relieving officers be provided to inspectoral districts; and that some officers from small ports be allowed to visit large ports for purposes of instruction.

COMING EXAMINATIONS

James H. Malcolm, Vancouver, B.C., writes:—

Will you please inform me of the approximate date of the examination for Special Excise Officers, if there is to be one in the near future?

Editor's Note.—Mr. Geo. W. Taylor, Commissioner of Excise, to whom this question was referred, states that it is proposed to hold an examination for Special Excisemen, Grades I, II and III, on or about the 15th of January next.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

AUGUST—SEPTEMBER

ADDITIONS

NOVA SCOTIA

HALIFAX: C. F. Hubley, Customs Excise Examiner; A. B. O'Leary, Assistant Customs Appraiser.

SYDNEY (Glace Bay): A. E. Wilcox, O.A.S., Customs Excise Examiner, Grade 1 Outport.

QUEBEC

COATICOOK (Stanhope): F. F. Christie, Customs Excise Enforcement Officer.

MONTREAL: T. Beaudoin, Customs Guard; E. Bisson, Assistant Customs Appraiser; J. Wickham, Assistant Customs Appraiser.

QUEBEC: T. L. Guay, Messenger (Bilingual); U. S. Michaud, Messenger.

ONTARIO

COBOURG: J. G. McNab, O.A.S., Customs Excise Examiner.

FORT WILLIAM: M. Sergenko, Customs Excise Examiner.

GUELPH (Hanover): Murray Hamilton, O.A.S., Customs Excise Examiner, Grade 1 Outport.

HAMILTON (Dundas): J. W. Lang, Customs Excise Examiner.

SAULT STE. MARIE: John Tomlinson, O.A.S., Customs Excise Examiner.

TORONTO: G. E Fairthorne, Clerk, Grade 1; A. H. Finch, O.A.S., Customs Excise Clerk.

WINDSOR-WALKERVILLE: A. P. McKee, Customs Excise Examiner.

MANITOBA

BRANDON (Souris): P. J. Bryer, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

PORTAGE LA PRAIRIE: G. R. Russell, O.A.S., Customs Excise Examiner.

WINNIPEG: A. N. Finnson, Clerk, Grade 1.

SASKATCHEWAN

REGINA: A. C. Grundy, O.A.S., Customs Truckman.

ALBERTA

EDMONTON: H. Maloney, Customs Excise Examiner.

LETHBRIDGE (Coutts): R. W. Weiler, Customs Excise Examiner.

BRITISH COLUMBIA

FERNIE (Roosville): C. P. Howell, O.A.S., Customs Excise Enforcement Officer.

VANCOUVER: A. G. Lowry, Stenographer, Grade 2; W. G. Singer, Customs Guard.

PREVENTIVE SERVICE

M. J. Bourinot, A. D. Campbell, L. J. Corbett, Customs Excise Enforcement Officers; A. T. Logan, Division Chief, Customs Excise Preventive Service, Grade 1; Miss K. L. McKinnon, Stenographer, Grade 2; J. A. McLeod, A. Robert, S. Robson, F. E. Smith, Customs Excise Enforcement Officers; Captain J. L. Wright, Master, Customs Patrol Boat "O.28."

INSPECTION

Miss A. E. Anderson, Stenographer, Grade 2; Henri Baril, F. A. Chabot, John Cummings, O.A.S., G. P. Cunniam, O.A.S., J. R. Egan, A. N. K. Harris, O.A.S., Excise Tax Auditors; Miss B. M. Rastin, Stenographer, Grade 2; F. C. Smith, Excise Tax Auditor.

DEDUCTIONS

NOVA SCOTIA

AMHERST (Springhill): R B. Murray, Sub-Collector of Customs and Excise, Grade 1.

ARICHAT (L'Ardoise): W. G. Brymer, Customs Excise Enforcement Officer.

PICTOU: J. D. P. Reid, Customs Excise Clerk.

PRINCE EDWARD ISLAND

CHARLOTTETOWN (Georgetown): T. E. Morrissey, Sub-Collector of Customs and Excise, Limited Service.

SUMMERSIDE (Alberton): A. F. Hardy, Sub-Collector of Customs and Excise, Limited Service.

NEW BRUNSWICK

ST. JOHN: R. C. Farmer, Customs Excise Examiner.

QUEBEC

CHICOUTIMI: J. E. Demers, Customs Excise Examiner.

MONTREAL: J. T. A. Beaudoin, Customs Guard.

ROCK ISLAND (Beebe Junction): N. C. Knight, Sub-Collector of Customs and Excise, Grade 2.

ONTARIO

CHATHAM: K. E. Baxter, Senior Customs Excise Clerk.

HAMILTON: (Dundas): C. W. Sealey, Sub-Collector of Customs and Excise, Grade 2.

KENORA: Norman Penny, Customs Excise Clerk.

NIAGARA FALLS: C. W. Cryderman, Customs Excise Examiner.

ORILLIA (Lake Joseph): John Hudson, Customs Excise Enforcement Officer.

TORONTO: Howard Barrett, Wm. Wheeler, Clerks, Grade 1; Miss A. H. Zaldin, Stenographer, Grade 2.

WINDSOR-WALKERVILLE: F C. C. Newell, Customs Excise Examiner.

MANITOBA

EMERSON: L. B. Ashby, Customs Excise Examiner.

WINNIPEG: Emiel Welte, Customs Warehouse Keeper.

Saskatchewan

Regina: R. A. Johnson, Customs Excise Clerk; Fenton Munroe, Computing Clerk.

Alberta

Calgary (Coutts): H. M McCallum, Customs Excise Examiner, Limited Service Outport.

Edmonton: Geo. Mantle, Customs Excise Examiner.

British Columbia

Rossland: R. W. Grigor, Collector of Customs and Excise, Grade 1.

Vancouver: J. A. McLeod, Stenographer, Grade 2.

Preventive Service

J. H. Anderson, Special Customs Excise Officer, Grade 2; Miss M. E Baldwin, Stenographer, Grade 1; H. A. Fregeau, Special Customs Excise Officer, Grade 2; Miss E. Mahon, Miss V. E. Myrer, Stenographers, Grade 2; W. R. Williams, Master, Customs Cruiser "Constance."

Inspection

J. O. Jones, Excise Tax Auditor.

Administrative

E. W. Bingham, Clerk, Grade 2; C. B. Patten, Chief Clerk; H. M. Wetmore, Head Clerk.

PROMOTIONS

Nova Scotia

Halifax: John Hare, from Tea Tester to Gauger; R. J. Saxton, from Assistant Customs Appraiser to Customs Appraiser (Divisional).

New Brunswick

St. John: H. G. McKee, from Customs Excise Clerk to Special Exciseman, Grade 1.

Quebec

Athelstan (St. Agnes de Dundee): J. W. McGill, from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

Montreal: P. J. Benoit, from Cashier and Computing Clerk to Computing Clerk; Adrien Gaudette, from Cashier and Computing Clerk to Customs Excise Cashier, Grade 8; H. A. Hebert, from Customs Excise Clerk to Assistant Customs Appraiser; Antonio Juteau, from Cashier and Computing Clerk to Computing Clerk; F. Papillon, from Senior Customs Excise Examiner to Principal Clerk; J. M. T. C. Sauriol, from Customs Excise Clerk to Customs Express and Postal Cashier.

Ontario

Toronto: Walter Arkell, from Clerk, Grade 1, to Customs Truckman; M. E. Phillips, from Messenger to Customs Truckman; G. E. Sexsmith, from Messenger to Customs Truckman.

Windsor-Walkerville: F. N. Courtney, from Cashier and Computing Clerk to Assistant Customs Appraiser; D. M. Craig, from Customs Excise Cashier to Computing Clerk; W. V. Mullins, from Customs Excise Cashier to Assistant Customs Appraiser; D. H. Swanston, from Customs Excise Examiner to Assistant Customs Appraiser; Fred Weir, from Senior Customs Excise Clerk to Customs Appraiser; Erle Welsh, from Customs Excise Examiner to Assistant Customs Appraiser; E. A. P. Wilkie, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Manitoba

Winnipeg: F. D. Cassin, from Computing Clerk to Customs Excise Cashier, Grade 7.

Saskatchewan

Saskatoon: W. L. Cole, from Customs Truckman to Customs Excise Examiner.

Preventive Service

J. P. Fraser, from Master, Customs Patrol Boat "No. 2" to Master, Customs Cruiser "Constance;" L. H. Hall, from Special Customs Excise Officer, Grade 3, to Departmental Accountant, Grade 3.

Inspection

E. D. Lennie, from Inspector of Customs and Excise to Chief Inspector of Customs and Excise.

Administrative

A. T. Findlay, from Investigator of Drawback Claims to Senior Investigator of Drawback Claims; J. E. H. Hodgson, F. N. McKay, from Clerks, Grade 2, to Clerks, Grade 3; A. T. Mason, H. S. Moss, from Investigators of Drawback Claims to Senior Investigators of Drawback Claims; J. M. Robertson, from Messenger to Clerk, Grade 3; T. A. Russell, from Clerk, Grade 4, to Principal Clerk, J. N. H. Tessier, from Clerk, Grade 2, to Clerk, Grade 3.

TRANSFERS

E. F. Grandy, from Customs Excise Clerk, Toronto, Ont., to Customs Excise Clerk, Outside Drawbacks Branch.

F. C. Miller, from Customs Excise Examiner, Beebe Junction, Que., to Customs Excise Examiner, Rock Island, Que.

H. D. F. Sutherland, from Customs Excise Clerk, Walkerville, Ont., to Customs Excise Clerk, Outside Drawbacks Branch.

J. F. Telford, from Clerk, Grade 3, Statistical Branch, to Clerk, Grade 3, Excise Tax Inspection.

PROMOTIONS AND TRANSFERS

J. O. L. Chartrand, from Customs Truckman, Montreal, to Freight Examiner, U.S., Athelstan, Que.

A. S. Lunham, from Special Exciseman, Grade 2, Toronto, Ont., to Special Exciseman, Grade 3, Chatham, Ont.

J. R. A. C. Villeneuve, from Customs Excise Examiner, Grade 1 Outport, Chambord Junction, to Customs Excise Examiner, Chicoutimi, Que.

J. K. Williams, from Special Exciseman, Grade 1, Belleville, Ont., to Special Exciseman, Grade 3, Niagara Falls, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1928 AND 1929

—	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,435,411 75	16,785,965 28		
Less Refunds and Drawbacks	1,056,510 16	1,515,407 24		
Net	15,378,901 59	15,270,558 04	108,343 55	
Excise Taxes	6,686,557 95	5,838,952 69		
Less Refunds and Drawbacks	68,841 66	153,169 08		
Net	6,617,716 29	5,685,783 61	931,932 68	
Excise Duties	5,658,838 60	6,102,445 34		
Less Refunds and Drawbacks	51,881 78	27,906 10		
Net	5,606,956 82	6,074,539 24	....	467,582 42
Sundry Collections	90,367 40	83,023 36		
Less Refunds and Drawbacks	Nil	32 54		
Net	90,367 40	82,990 82	7,376 58	
Net Totals	27,693,942 10	27,113,871 71	1,047,652 81	467,582 42
Net Decrease	....	....	580,070 39	

TOTALS FOR SIX MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	98,221,530 01	105,939,980 02		
Less Refunds and Drawbacks	6,225,040 16	9,671,811 57		
Net	91,996,489 85	96,268,168 45	....	4,271,678 60
Excise Taxes	39,136,181 88	32,257,269 87		
Less Refunds and Drawbacks	460,486 88	432,471 69		
Net	38,675,695 00	31,824,798 18	6,850,896 82	
Excise Duties	31,957,679 25	34,290,282 96		
Less Refunds and Drawbacks	371,229 61	374,573 27		
Net	31,586,449 64	33,915,709 69	....	2,329,260 05
Sundry Collections	620,671 26	574,092 15		
Less Refunds and Drawbacks	10 06	478 66		
Net	620,661 20	573,613 49	47,047 71	
Net Totals	162,879,295 69	162,582,289 81	6,897,944 53	6,600,938 65
Net Decrease	....	....	297,005 88	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1928 AND 1929

—	September, 1928	September, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,892,135 32	2,628,488 68	....	736,353 36

TOTALS FOR SIX MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	52,972,358 72	63,020,630 73	....	10,048,272 01

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER AND THE SIX MONTHS ENDED SEPTEMBER 1928 AND 1929

—	September, 1928		September, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		109,828,366		87,751,034
Total Exports (Foreign Produce)		2,027,388		1,672,560
Principal Items of Exports—:				
Wheat Bush.	26,922,776	32,277,858	4,312,490	6,131,200
Wheat flour Brl.	889,775	5,201,748	492,381	3,125,344
Fish Cwt.	470,008	3,350,258	423,530	3,650,623
Furs $		1,819,507		1,478,500
Meats Cwt.	111,429	2,104,198	78,708	1,440,641
Cheese Cwt.	171,234	3,928,134	169,543	3,254,485
Planks and Boards M ft.	140,289	3,994,332	168,077	4,627,725
Wood pulp Cwt.	1,344,400	3,568,494	1,434,191	3,468,405
Newsprint Cwt.	3,416,805	10,752,406	4,024,998	11,689,638
Automobiles and parts $		3,774,655		3,461,404
Copper, unmanufactured Cwt.	123,211	1,720,691	155,666	2,548,449
Nickel, unmanufactured Cwt.	59,669	1,375,608	71,831	1,865,432
Imports entered for Consumption—Free goods		38,381,066		33,700,596
Imports entered for Consumption—Dutiable goods		67,685,123		65,686,436
Total Imports entered for Consumption		106,066,189		99,387,032

	Six months ended September, 1928		Six months ended September, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		631,969,913		571,611,596
Total Exports (Foreign Produce)		10,906,864		12,974,989
Principal Items of Exports:—				
Wheat Bush.	145,008,200	188,872,257	91,462,157	105,742,528
Wheat flour Brl.	4,808,479	29,631,354	4,532,732	24,962,973
Fish Cwt.	1,585,677	14,922,863	1,448,856	15,801,815
Furs $		10,318,900		10,371,934
Meats Cwt.	581,759	10,582,123	427,276	8,776,675
Cheese Cwt.	643,833	14,208,699	539,750	10,491,944
Planks and boards Mft.	911,101	25,136,688	946,255	26,610,851
Wood pulp Cwt.	8,268,611	21,845,952	8,425,290	21,480,021
Newsprint Cwt.	20,519,402	65,733,037	24,303,962	71,562,058
Automobiles and parts $		18,601,988		21,572,020
Copper, unmanufactured Cwt.	856,746	10,730,341	1,056,017	16,997,522
Nickel, unmanufactured Cwt.	483,736	10,618,201	510,482	12,168,902
Imports entered for Consumption—Free goods		217,882,478		223,651,968
Imports entered for Consumption—Dutiable goods		408,539,187		436,648,685
Total imports entered for Consumption		626,421,665		660,300,653

STRANGE THINGS IN SHIPS

MANY curious articles go to make up the cargoes of big freighters which swing in from sea to the busy docks of Montreal. Recently Customs officers dealt with a new twin screw yacht of 13½ tons which was included in the cargo of the freighter *Beaverford* from Hamburg and LeHavre. This craft was brought out from Hamburg for delivery to a New York owner, and was hoisted from the top of one of the *Beaverford's* holds by the harbour commissioners' 75-ton crane into the water. Made ready for the trip through the canals and Lake Ontario before being hoisted into the harbour basin, the yacht quietly sailed off on reaching the water. She is an oil burner, and had already made her maiden trip from Bremen to Hamburg, where she was placed on board the freighter.

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Commissioner of Excise, G. W. TAYLOR.
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J. Sydney Roe, Editor

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An Errand of Mercy

ERRANDS of mercy are frequently done by the officers and men of the Customs cruisers and patrol boats. Quite recently a young man was blown out to sea in a small boat during a storm off Bar Harbour, Maine, and it was hoped that he and his frail craft might be drifting towards the Bay of Fundy. The assistance of the Department was sought and willingly accorded. An immediate telegram was sent to the Customs cruiser *Bayhound,* and the smaller patrol boats, to institute a search, but in spite of all the vigilant efforts put forth no trace was found of the young man or his sloop. Later it was established that the boat sank near Frenchman's Bay, Maine. A letter received by the Department from a relative of the ill-fated lad says in part:—

> While your help was unavailing, it does not lessen the gratitude we feel for the action you took. It makes one feel keenly the value which you place on human life, when a great country like yours gave immediate assistance in helping to try to rescue a boy missing off the coast of Maine.

From Parrots to Cigarettes

PETTY smuggling from ocean liners which arrive at Montreal is closely watched by the Customs guard staff, which keeps a wide open eye on ships in port. From the opening of navigation seizures of many kinds have been made, and curious things found. Parrots, canaries, the odd bottle of whiskey, pickles and jams, and other unusual articles go to make up the list of "goods" secreted, and discovered by the vigilant Customs guards. No less than 21.210 cigarettes have also dropped into the net spread by these preventors of petty smuggling since the first liner tied up at the wharves this season.

All Ready for Santa Claus

THOUSANDS of the gaily lighted Christmas trees which delight the hearts of children in the United States at Yuletide come from New Brunswick. The annual harvest of these small spruce and fir trees is now being cut and shipped. Most of the trees are obtained from old pastures and areas which have been cut over. Approximately two hundred cars of New Brunswick Christmas trees found their way to the homes of citizens of the United States last season, distributed by the buyers from New York, Philadelphia, Boston, Chicago and other large centres. It is expected that as many will be shipped out of the Province this year, and be all ready for *Santa Claus* when he comes tumbling down the chimney after the little ones are tucked safely into bed on Christmas Eve to dream of the jolly old fat fellow and his eight reindeer.

Snakes Alive

OFFICERS of the Preventive Service often face difficult and dangerous situations, but, fortunately for their peace of mind, rattlesnakes are not encountered every day. So it was that when officer D. A. Fleming, of Govenlock, Saskatchewan, recently got out of his automobile to repair a blowout on a lonely prairie road, the last thing that occurred to him was that his movements were being observed by an inquisitive rattlesnake. A rattle warned Mr. Fleming and he jumped away just in time. He killed the snake, extracted the rattle, and it was sent to Mr. Cowan, Chief of the Preventive Service at Ottawa, by Mr. Kempston, the Divisional Chief at Winnipeg. In his letter Mr. Kempston observed that owing to the very dry weather experienced in the southwest country this season, the number of rattlesnakes increased greatly. Ordinarily it is unusual to find many of these reptiles north of Montana. The rattle of the snake which displayed such interest in Mr. Fleming was sent to Mr. Clyde Patch, Chief Taxidermist of the National Museum, Ottawa. It is understood that while rattlesnakes have been reported from Alberta occasionally, their appearance in Saskatchewan is rare. But Preventive officers in that district are keeping an eye open for these unwelcome gentry nowadays.

Flippancy not Wanted

COMMENTS have reached the department concerning the manner in which a few of the officers in the Customs Postal Parcel Branches treat the public, more particularly ladies who call for parcels sent to them from abroad. These comments indicate that some of the officers so far forget themselves and the deportment which it is proper for them to observe at all times, as to make flippant or irrelevant remarks respecting the contents of the parcels examined by them. It is thought desirable, therefore, to mention this in the columns of the REVIEW, for the purpose of drawing special attention to the department's insistence upon the public being treated with courtesy and consideration on all occasions.

No officer should be guilty of making flippant or irrelevant remarks to any one, and it is hoped that no occasion will arise for any such comments in future. The department has received so many testimonies of the courtesy and consideration of Customs officers at the various ports that it hopes there shall be no grounds for any further adverse comments of the nature mentioned.

Doing Well

ONE of the active sections of the Customs-Excise port of Montreal is the Customs Postal Branch, where the collections in September last reached a total of $96,041. For the six months of this fiscal year the collections were $15,000 in excess of the same period in 1928. At the Customs Express Branch in September last 19,454 packages were delivered, and $335,278 duty collected. Montreal is doing well again this year.

Pleased with Treatment

ACKNOWLEDGMENTS of courteous treatment by National Revenue officers frequently find their way to the desk of the *Editor,* and make pleasant reading. One of them, addressed to the Collector at Windsor, Ontario, by the District Inspector, United States Immigration service, Detroit, Michigan, read as follows:—

> Honourable James J. Davis, Secretary of Labour, wishes me to convey to you and the members of your staff his thanks and appreciation for the kind and courteous manner, and for the co-operation and dispatch rendered to him and the large delegation of members of the Loyal Order of Moose on the occasion of their recent visit to your city.

Large Revenue at Toronto

ANALYSIS of the Customs and Excise collections at the port of Toronto for the six months of this fiscal year, ended September 30, indicates steady progress. The total reached for the half year period was $33,477,472, according to a statement furnished by J. H. Bertram, Collector. April exceeded the six million mark, the collections for that month being $6,012,307. June was the low month with $4,911,817. It is to be noted that the revenue on imports for the six months was approximately eighty per cent of the total. The figures in detail are:—Import duty, $25,446,893; Sales Tax on imports, $1,306,462; Excise tax on imports, $121,640; Excise taxes, $5,492,201; Excise duty, $1,079,455; Sundry Collections, $30,818; total $33,477,472. Toronto is making an excellent showing.

Air Traffic at Winnipeg

A MARKED increase in what is known as aeroplane traffic is reported from Winnipeg. At that airport from April 1 to October 1, 1929, 98 aeroplanes reported inwards at Customs, and 85 outward clearances were given. The large increase in this particular Customs work is indicated by the fact that from August 1, 1928, to March 31, 1929, only 15 aeroplanes reported inwards and 6 outwards. Recently a daily passenger air service has been inaugurated between Winnipeg and Minneapolis, each aeroplane capable of accommodating seven people.

Dumping Duty Regulation

COLLECTORS have been advised of a Regulation by the Minister of National Revenue regarding the application of special or dumping duty. The regulation reads:—

> From and after the 15th day of October, 1929, special or dumping duty shall apply, without exemption allowance, under the provisions of Section 6 of the Customs Tariff, except in respect of goods bonafide purchased before the 10th day of October, 1929, and imported before the 15th day of January, 1930.
>
> No claim for exemption allowance with regard to special duty on account of purchase before this date, shall be allowed, unless the invoice bears the statement of the exporter as to the date of purchase, or proof satisfactory to the Collector is produced that the goods were purchased before the date hereof.
>
> All prior regulations and instructions inconsistent with the above regulation are rescinded.

The First Public Debt

WHAT was Canada's first form of Public Debt? This question was asked recently by a reader of the REVIEW and the *Editor* turned to that handy book of reference, *Canada and its Provinces,* a history of the Canadian people and their institutions, for the desired information.

Currency and exchange problems existed in the early days of the colony as now. The money used in Canada was known as "Money of the Country" and was worth about two-thirds the value of "Money of France".

In 1685 the fur trade had fallen to about one quarter of the previous year's volume and the result was that less supplies were coming from France, and of course less money in exchange for furs. The Intendant *De Meullers* found himself short of funds to pay the soldiers and carry on the government. This gave birth to the first issue of "Card Money." This currency was made from cards, sometimes ordinary playing cards, cut in quarters and marked with the desired denomination. It was ordered that these cards be accepted as currency throughout the colony. They were to be redeemed when funds arrived from France. "When our ship comes in" had a very real meaning to the people of Canada in those days. This first issue of money was duly redeemed, and the annual shortages for the next few years were met by borrowing from the merchants and repaying them when the supplies of money and goods arrived in exchange for the furs sent eastward. In 1690 part of the supplies sent to Canada were lost and the Intendant *Champigny* resorted to the expedient of his predecessor and issued a new supply of card money. This, of course, did not increase the quantity of supplies on hand, and only resulted in increased prices and reduced buying power of the card money. France in 1689 changed the value of her gold and silver coinage and recalled the old currency, thus adding further to the money troubles of the colony. In 1697, owing to special financial straits, the Intendant once more issued card money, though some of the previous issues were still in circulation.

In France, financial conditions were growing worse and it became necessary, in 1708, to discontinue appropriations for colonial expenses, and no assistance of a financial nature came from the French court until after the close of the war and the treaty of Utrecht in 1713. The amount of outstanding currency was then 1,600,000 livres.

This was Canada's first form of Public Debt.

The trade of the colony was in chaos and many of the merchants declared themselves ruined.

The French court agreed to redeem the currency at a discount of 50 per cent in 5 annual instalments of 160,000 livres each beginning in March 1715, but its own treasury was in such a weakened condition that only 33,000 livres of the first instalment were received on time. The balance of the card money was ultimately redeemed by the end of 1721 and the difference in value of "Money of the Country" and "Money of France" was also abolished.

The corruption of the French court at this period was reflected in the condition of affairs in the Colony. Every thing of a commercial value was controlled by a few wealthy and influential men in alliance with the colonial authorities, and legitimate enterprise found little or no encouragement.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the seven months of the fiscal year, October, 1928 and October 1929. Decreases are marked *.

Districts	1928-29	1929-30	Increase or Decrease
Charlottetown	....	38,763 23	38,763 23
Halifax	531,143 14	561,169 37	30,026 23
St. John	484,669 31	551,553 76	66,884 45
Quebec	1,042,219 13	1,156,338 47	114,119 34
Montreal	17,202,692 50	20,375,733 81	3,173,041 31
Ottawa	2,207,567 29	2,191,358 71	*16,208 58
Kingston	404,655 78	364,953 91	*39,701 87
Belleville	316,354 52	400,163 69	83,809 17
Toronto	14,678,897 22	17,172,586 02	2,493,688 80
Hamilton	4,211,490 78	5,071,347 36	859,856 58
London	3,965,475 08	5,174,819 25	1,209,344 17
Fort William	343,889 84	376,372 64	32,482 80
Winnipeg	2,914,222 18	3,459,798 05	545,575 87
Regina	545,921 54	628,414 58	82,493 04
Saskatoon	161,138 59	247,121 42	85,982 83
Prince Albert	42,806 72	55,733 33	12,926 61
Calgary	846,320 90	1,268,814 29	422,493 39
Edmonton	346,620 63	504,535 80	157,915 17
Vancouver	3,830,475 58	4,124,074 84	293,599 26
Yukon	27,360 39	24,260 93	*3,099 46
Head Office	3,586 86	12,117 04	8,530 18
Total	54,107,507 98	63,760,030 50	9,652,522 52

HERE AND THERE

There is much charm about some of the old streets in Montreal's lower town. Recently the *Editor* on his way to the waterfront and Customs House strolled through Jacques Cartier Square, a romantic spot filled with historic memories.

Around this ancient square are some of the oldest places in the city; houses that were built over two hundred years ago. Here is the Nelson monument, the oldest monument in Canada, erected in 1809. Not far away is the historic Church of *Our Lady of Bonsecour,* the sailors' church. A long, low building, facing the City Hall, is the *Chateau de Ramezay,* erected in 1705 by Claude de Ramezay, at that time Governor of Montreal. It was occupied by him as an official residence for many years. In its vaults Fleury Mesplet set up a printing press and issued *The Gazette,* which has had an uninterrupted existence to the present day. The Chateau has been used as a residence for governors, as departmental offices, as a court house, normal school, university and magistrate's court. It is to-day an interesting place, for it contains a rare collection of old pictures, prints, arms, coins and relics. The old council chamber, kitchen and vaults, can still be seen, the latter as perfect as when first built.

The Square on market days is a place of quaint interest. The French Canadian farmers and market gardeners drive in on preceding days, and, taking up their allotted positions, sleep in, on or under their carts until sunrise. Here are to be found piles of fresh vegetables, bright-hued flowers, and all kinds of food stuffs in season, intermingled with home-made rugs and blankets, chairs, baskets and bales of native-grown tobacco. A stroll through the good-natured, bargaining crowd is an interesting experience.

The sweeping tides of time have brought many changes to this quaint old spot, but here and there an old house still stands to remind the passer-by of those early days when buckskin-clad trappers and *coureurs des bois* rubbed shoulders with the gaily dressed chevaliers and ladies of Old France.

Here is a story from the border. An immigration inspector at one of the Niagara Falls bridges was questioning two men arriving from the United States side, who claimed they resided in Galt and Kitchener respectively. In order to test the accuracy of these statements, the Inspector asked the one who claimed to come from Galt, "Who is the most celebrated hockey player in your city?" and promptly received the correct answer. The Inspector then said to the other man who claimed to have resided in Kitchener for some years:—"The Minister of National Revenue comes from Kitchener; can you tell me his name?" The young man replied "Please sir, you will have to excuse me, as I am not acquainted with any ministers, being a Roman Catholic."

Tracing the origin of names is always an interesting diversion. In the ranks of National Revenue officers there are many lovers of gardens, and there is something wrong in the make-up of a man who does not love flowers. But how many amateur gardeners know the origin of the names of some of the flowers and plants they cultivate? For instance, camelias take their name from George Kamel, a Jesuit traveller. The dahlia was named after Dahl, a Swedish botanist; the fuchsia after Leonard Fuchs, a German.

Placid old lady (to golf apparel salesman) —"I'd like to look at some large handicaps, please; my husband said if he had had one yesterday, he would have won the golf tournament."

ANOTHER SPEEDY CUSTOMS CRUISER LAUNCHED

New Seventeen Knot Vessel for the Atlantic Seaboard

GINE SHOP
REGINALITE

The new Customs cruiser *Preventor* immediately after being launched at Montreal. She is the sister ship of the *Fleur de Lys,* and has a speed of seventeen knots.

ANOTHER notable addition to the fleet of Customs cruisers, operated by the Preventive service, was made by the launching of the *Preventor* at the Canadian Vickers Limited shipyards at Montreal on September 24. The *Preventor* is the sister ship of the *Fleur de Lys* and has a speed of seventeen knots. When her interior fittings are completed the *Preventor* will be put into commission on the Atlantic seaboard, after her trial runs.

The *Preventor*, like the *Fleur de Lys* launched earlier in the season, is a triple screw vessel powered by three full Diesel engines capable of developing 1,500 B.H.P. She was designed by Charles F. M. Duguid, naval constructor of the Department of Marine. Her dimensions are as follows: Length between perpendiculars, 185 feet; breadth moulded, 21 feet; depth moulded, 13 feet; draught moulded, 8 feet. At the launching, the traditional bottle of champagne was broken against the bow of the new cruiser by Mrs. F. W. Cowan, wife of the Chief, Customs-Excise Preventive Service.

RESULTS FOR SIX MONTHS

Interesting details of the effective work of the Customs-Excise Preventive Service are contained in a summary of operations for the six months of this fiscal year, April to September inclusive. Seizures received during that half year period were 2,271; of these 1,513 were Customs and 758 Excise. For the corresponding period of 1928, the total was 1,870; Customs 1,191, Excise 679.

During the six months period this year 461,390 cigarettes were seized, in 1928 for the same period 239,640; 131 illicit stills, 115 for the same period last year; 9,540 pounds of tobacco, 1,491 pounds for the six months ended September 30th, 1928; 6,080 cigars as against 1,744, and 7,979 gallons of beer as against 10,672 gallons for the same period in 1928.

For the first six months of this fiscal year 402 automobiles were seized, 339 in last year's period; 42 vessels and boats of various sizes and types as against 62 vessels for the six months ended September 30th, 1928. Three aeroplanes were also seized in the first six months of the present fiscal year. During this period there were 20,410 gallons of alcohol and assorted liquors seized as against 28,436 gallons during the same period last year.

In September Last

For the month of September, 1929, there were 252 Customs seizures and 137 Excise seizures, or a total of 389 seizures, as against 170 Customs seizures and 91 Excise seizures, or a total of 261 seizures for September, 1928. There were 71 prosecutions for infractions of the Customs Act during the month of September, 1929, resulting in 66 convictions and 5 dismissals; 84 prosecutions under the Excise Act, resulting in 80 convictions and 4 dismissals.

PREVENTOR
OTTAWA

This unusual photograph was taken of the *Preventor* immediately preceding the launching.

During the month of September, Nova Scotia Division reported the largest number of seizures, viz., 85, Quebec was second with 82, Ontario third with 66.

MONTREAL'S BUSY SEASON

More Ocean Passenger Vessels Arrived this Year

IT has been a busy season on the Montreal water front for the staff of the Customs-Excise examiners and appraisers which attends the arrival of the large passenger liners. A substantial increase is noted in the various activities from the opening of navigation to September 30, 1929, over the corresponding period of 1928. During this year, to September 30, 164 vessels arrived; last season 142. The number of passengers carried was 37,213, compared with 33,638 in 1928. Baggage examined numbered 75,310 pieces; in 1928 to September 30, 60,763. Pieces of baggage forwarded in bond to United States points were 3,197, in 1929; 2,914 in 1928.

There was a marked increase in the collection of duty on the wharf, the amount for this year, up to September 30, being $12,871; in 1928, $9,010.

OPERATIONS FOR YEAR

Customs Air Harbour at St. Hubert Busy

THE Customs Air Harbour, St. Hubert, Quebec, was officially opened on October 1, 1928. During its first year of operation there was great activity at this Air Harbour, as the following facts and figures will indicate:—

For the year ended September 30, 1929, the number of Canadian aeroplanes reported inwards 161, outwards 175; foreign aeroplanes reported inwards 295, outwards 261; passengers inwards 539, outwards 552; number of pieces of baggage examined, 676; mail bags inwards 5,636, outwards 2,036. The value for duty of aeroplanes and parts imported during the year was $575,703. Total number of passengers for the year was 1,091; express parcels inwards, 179; while the total number of aeroplanes reported for the year was 892. Paul E. Jensen is the Customs-Excise Examiner in charge of the Air Harbour at St. Hubert.

BIG SEIZURE OF RUM IN NOVA SCOTIA

Long Night Chase by Officer Over Dark Roads

A LONG stern night chase over dark country roads by an officer of the Preventive Service resulted recently in the seizure of 197 five-gallon kegs of rum near Stewiacke, N.S. Details of the chase and seizure gleaned from the official report of H. Catlow, Acting Divisional Chief for Nova Scotia, illustrate the devotion to duty and intelligent service of the men engaged in Preventive work.

In brief the facts are:—

Officer M. A. R. MacDonald, of Sheet Harbour, was patrolling in his own car west of Sheet Harbour between 11.30 p.m. and midnight on the 17th September. He saw two trucks and two cars going east in the direction of Sheet Harbour, and judged that they were loaded. Without lights the officer followed the trucks and cars through Sheet Harbour, taking the road to Shubencadie, to within two miles of Middle Musquodoboit. The trucks and cars stopped, and MacDonald hung back with his car. A coupe in the rear started again and was followed until about midway between Middle Musquodoboit and Shubenacadie. The coupe with two men as occupants then blocked the road, allowing the one car and the two trucks to proceed. When officer MacDonald attempted to go by they held him up and asked him where he was going. He told them he was a Customs officer, showing his badge, and stating that he wanted to pass, which they would not permit. They started in the coupe but would not allow MacDonald to pass so he took a detour to Shubenacadie, picked up the tracks of the heavily loaded trucks leading to Stewiacke and followed. About a mile from Stewiacke Officer MacDonald met two trucks which he judged were empty and believed they were the trucks he had followed but could not get their numbers on account of the storm then raging. He noticed tracks leading off the main road in the direction of a large barn about one hundred feet off the road, one mile from Stewiacke. He parked his car beyond the barn until daylight, then met three other Preventive officers who had been detailed to another seizure, and in company with one of them followed the tracks across a small broken plank bridge, from which some of the planks were missing, found the sliding doors of the barn unlocked, and discovered the kegs of rum on the barn floor, showing signs of having been dumped there hastily.

The seized liquor was forwarded to Halifax under Customs guard.

In concluding his report Mr. Catlow says:—" The foregoing are the facts regarding this case which I have obtained from a group of very tired officers who have been on duty nearly thirty-six hours and certainly require a rest."

IMPORTATION RESTRICTED

Instructions have been issued by official Memorandum to Collectors regarding restriction on importation of bayonets. The memorandum reads:—

By Section 122 of the Customs Act, Munitions of War are prohibited importation unless upon application to and permission given by the Minister.

Bayonets being within the class of munitions of war are subject to this restriction on importation.

You are instructed that no bayonets shall be released for delivery to any importer, even though a recognized dealer, except upon application to and permission given by this Department.

Bayonets are " offensive weapons " within the meaning of Section 118 of the Criminal Code and consequently a police permit in Form 76 under the Code is required by any one to lawfully have a bayonet upon his person elsewhere than in his own dwelling house, etc., and such a permit is required by an alien to have a bayonet in his possession anywhere.

See Circular No. 97-C for instructions as to delivery of offensive weapons generally.

CHANGES IN PORTS

The following changes in the list of ports, outports and Preventive stations, are effective on the dates indicated hereunder:

Burk's Falls, Ont., a Preventive Station under the survey of the port of Parry Sound, Ont., closed, effective on and after 1st December, 1929.

Stag Island, Ont., a Preventive Station under the survey of the port of Sarnia, Ont., closed, effective on and after 1st November, 1929.

YARMOUTH WESTERN GATEWAY TO NOVA SCOTIA

Old Port Founded by Loyalists has Storied Past

THE old port of Yarmouth, the western gateway to Nova Scotia, founded by some of the earlier United Empire Loyalists in the year 1761, has had a varied and interesting history. In the days of wooden ships and iron men, Yarmouth-built vessels, manned by Yarmouthians, were a familiar sight on the seven seas, and in practically all the ports of the civilized world. Many of the landed estates in the town had their origin from that source. At one time Yarmouth owned more vessels and had larger tonnage than any other port of its size in the world.

M. C. Wyman, Collector of National Revenue, Customs and Excise Divisions, and Registrar of Shipping, at Yarmouth, N.S. Mr. Wyman joined the Customs Service at Yarmouth in 1913, and was later promoted to be appraiser. He has been Collector at Yarmouth since March 1st, 1926.

This port has always been headquarters for packet and passenger lines, both sail and steam, for the accommodation of traffic between United States and Nova Scotia, which traffic has developed as the following statistics during the calendar year 1928 indicate:—

Shipping to the extent of 846,407 registered tons has entered and cleared at the port of Yarmouth; of that tonnage vessels totalling 388,278 tons were reported inwards from foreign ports and 381,577 were cleared as foreign. In the coastwise trade vessels totalling 36,108 tons register reported to the local Customs, while the clearances totalled 39,444.

Increased Travel

In the summer of 1928 Yarmouth saw a greatly increased tourist travel from the United States to this port and Nova Scotia. This was due to the inauguration of the New York-Yarmouth steamship service, operated by the new steamship *Evangeline* of the Eastern Steamship Lines, Inc., together with the long established Boston and Yarmouth service, a subsidiary of the above transportation company, which made for the twelve months 152 round trips between Yarmouth and Boston.

By these two services a total of 82,971 persons passed in at the port of Yarmouth; of that number 74,218 travelled via the steamships *Yarmouth* and *Prince George*, between Yarmouth and Boston, while 8,753 passengers were transported by the new *Evangeline* of the New York and Yarmouth service. Total pieces of baggage examined 52,000.

By the steamers *Yarmouth* and *Prince George*, 1,394 automobiles were landed at this port from Boston, and 1,389 were shipped here for that port, a total of 2,783 for the year. The *Evangeline* also transported a large number of automobiles, totalling 368, making a total of 3,151 automobile parties to enter or leave Nova Scotia via Yarmouth.

Freights on Boston and Yarmouth lines carried a total of 24,703 tons, and the *Evangeline* 1,042 tons.

Revenue Collected

Revenue collected during 1928-29 was as follows:—Import duty, $78,563; Excise taxes, $12,859; Excise duties, $1,379; sundry collections, $239; total collections, $93,042. Of this total $2,524, was collected through the Express branch, and $2,265 through the Postal Parcel branch.

Number of import entries taken, 3,541; manifests received, 1,613; manifests forwarded, 3,421. Number of export entries 4,974, with an approximate value of $3,000,000.

The patrol boat *Ellsworth* of the Preventive Service fleet, is a vessel 60′ long, 12′ 10″ beam. 5′ 3″ depth, powered with 100 h.p. Fairbanks-Morse Diesel engine, and was built in 1927. This boat is in command of Captain F. L. Nickerson and carries a crew of four men, and operates from Yarmouth, N.S., as a base. The *Ellsworth* comes under the jurisdiction of the Collector at Yarmouth to the extent that it does port work when required, examining vessels entering the harbour at Yarmouth, etc. It is, however, used principally for patrol duty in the vicinity of Yarmouth and along the Meteghan shore where in past years here was much contraband liquor landed.

Business This Year

The following is a resumé of the business at Yarmouth for the present year:—

Total number of passengers inward (from Boston) via ss. *Yarmouth* and ss. *Prince George* from June 1 to September 15, 23,114; outward (to Boston), 22,006. Total number of passengers to and from Boston, 45,120. Total number of automobiles inward (from Boston), 1,402; outward (to Boston), 1,281; total, 2,683.

Total number of passengers inward (from New York) via ss. *Evangeline* from June 21 to September 10, 6,162; outward (to New York), 4,988; total, 11,150. Total number of automobiles inward (from New York), 389; outward (to New York), 227; total, 616. Total number of passengers, in and out, on both services as above, 56,270; total number of automobiles, in and out, on both services as above, 3,499.

Revenue collected at the port of Yarmouth for five months ending August 31, 1929, was: Import duties, $47,367; Excise taxes, $3,514; Excise duties, $712. Total, $51,595.

The Collector of National Revenue, Customs and Excise Divisions, at Yarmouth, is M. C. Wyman.

ORDER CANCELLED

Collectors have been further advised regarding the remission of duty on grade breeding ewes and Rambouillet rams imported from the United States. The official memorandum reads:—

> By Order in Council of 2nd October, 1929, Order in Council of 20th July, 1929, printed with Memorandum No. 224, is cancelled effective 1st October, 1929.
>
> It is provided in the cancelling order that in cases where any sheep being brought in duty free under the authority of Order in Council of 20th July, 1929, are shown to have been in transit as of the date 1st October, 1929, then such sheep shall be admitted duty free as though imported under said order of 20th July, 1929, and previous to 1st October, 1929.

SEPTEMBER SEIZURES

In September, 1929, seizures reported by the Customs-Excise Preventive Service in Ontario were 36 Customs and 24 Excise. In Quebec 37 Customs and 45 Excise were reported.

PROHIBITED PUBLICATION

Collectors have been advised that a daily newspaper entitled *Liberation*, printed in Yiddish and published in New York, is prohibited importation into Canada.

NEWSPRINT EXPORTS

Newsprint exports from Canada from April 1 to August 31, 1929, were of value of $59,872,420. For the same period last year value of newsprint exports was $54,980,631.

TOURIST TRAVEL OVER PEACE BRIDGE BREAKS RECORD

The sweep of tourist travel over the Peace Bridge between Buffalo, New York, and Fort Erie, Ontario, is finished for the season. F. T. Pattison, Collector at Bridgeburg, informs the *Review* that over 117,000 touring permits were issued from April 1st to September 30th, exceeding in number those issued for the whole of last year. Canadian tourist traffic to the United States has increased this year over last year by 14,749. Total Canadian tourist traffic for the six months ending September 30th was 61,667.

At the Peace Bridge the staff of Customs examiners has handled the thousands of tourists with very little delay, and were able to take care of from 1,200 to 3,000 automobiles inward an hour. July 4th was the largest day, when 22,663 automobiles were dealt with, almost a thousand an hour for 24 hours, and on Labour Day, September 2nd, the staff handled 19,558.

Automobile traffic across the Peace Bridge for the month of September was 253,152 cars, being 26,330 more cars than were carried for the same month last year. The passenger traffic was 835,209, an increase of 97,065.

The Customs-Excise staff at the Peace Bridge has had an exceedingly active season, the tourist rush exceeding that of previous years. Some of the men who have served the travelling public with courtesy and expedition at this busy point of entry are included in this photograph, taken at the bridge. The names are: Front row: B. Wilson, W. C. Eagan, J. H. Graham, D. H. Sharpe, A. W. Clark, J. H. Williamson, E. A. Clark, E. J. Martin, R. W. Everingham, Customs-Excise Examiners.
Back row: S. H. Raymond, Assistant Appraiser; J. Train, J. A. Fraser, Customs-Excise Examiners; W. G. Stamp, Appraiser; J. A. Willson, Supervisor; F. T. Pattison, Collector; R. N. Graham, J. S. Chalmers, K. A. Grant, Customs-Excise Examiners.

NEWSPRINT EXPORTS

In September, 1929, newsprint to value of $11,689,638 was exported from Canada. Exports in September, 1928, were $10,752,416.

FISH EXPORTS

In September last fish exports were $3,650,623. In September, 1928, fish to value of $3,350,258.

ITEMS OF INTEREST FROM EXCISE DIVISION

Regulation Cancelled

Collectors and others concerned are advised that, under authority of an Order in Council dated 12th September, 1929, the second paragraph of Section 6, Article K, and Section 8, Article L, of the Departmental Regulations respecting *Distilleries and Products Thereof,* as established by Order in Council of the 13th March last, are cancelled.

Under the amended regulations, it is therefore to be understood that, in future, the weight of all spirits being bottled in bond is to be determined by the officer in charge of the bottling room, in accordance with the originally existing practice.

Special Permits

An official circular signed by Geo. W. Taylor, Commissioner, has been issued to Collectors and others concerned. It reads:—

In view of representations made by the Provincial authorities and exporters, the Department has decided to issue a Special Permit in connection with the transportation for export of duty paid intoxicating liquors when shipped by licensed distillers and brewers, to cover the movement of such goods in whole or in broken lots from the possession of the common carrier to the respective docks desired, as designated in Section 2 of Circular 689-C, since it is represented that when shipment is being made from the distillery or brewery, as the case may be, the consignor may have no knowledge of the particular docks from which the goods are to be exported.

These Special Permits, which are at present in course of preparation, will be supplied in book form similarly to Permits T-204 and T-204-A, to which they are intended to be supplementary.

They will be issued by the Collectors at Ports or Sub-Collectors at Outports having in their possession the Permits T-204 or T-204-A covering the same goods, upon requisition being made on the official form provided for that purpose, and signed by the original consignor or in his name by his duly authorized attorney.

These Special Permits are not to be issued under any circumstances for any purposes other than that defined in paragraph one hereof, and, having served the desired object, are to be dealt with as provided by Section 12 of Circular 689-C.

In preparing such Special Permits, instructions similar to the provisions of Sections 8 and 10 of the Circular just mentioned are to be complied with.

The duplicate copies of these Special Permits are to be mailed immediately by the Collector or Sub-Collector issuing same, to the proper Provincial Police official, as designated in the list which accompanied Departmental letter of the 20th September last.

Excise Figures and Facts

A substantial increase was recorded in Excise duty collections in September, 1929, over those of September, 1928. The figures are:—September, 1929, $6,034,044; September, 1928, $5,572,338. Collections on potable and non potable spirits, cigarettes and cigars, all register increases over those of September last year.

The following is a comparative statement of Excise duty collections during the months of September, 1928, and September, 1929:—

September, 1929, spirits potable, $1,589,011; September, 1928, $1,576,202. September, 1929, spirits, non potable, $95,875; September, 1928, $94,492. September, 1929, malt, $378,922; September, 1928, $357,755. September, 1929, cigars, $61,795; September, 1928, $57,996. September, 1929, cigarettes, $2,915,178; September, 1928, $2,427,527. September, 1929, manufactured tobacco, $373,151; September, 1928, $390,040. September, 1929, foreign raw leaf tobacco, $584,944; September, 1928, $625,696. September, 1929, beer, $34,664; September, 1928, $36,134. September, 1929, licenses, $500; September, 1928, $492.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1928, and September, 1929:—

September, 1929, tobacco, cut, 1,255,417 pounds; September, 1928, 1,258,630 pounds. September, 1929, tobacco, plug, 522,954 pounds; September, 1928, 590,190 pounds. September, 1929, cigarettes, number 485,762,720; September, 1928, 404,539,430. September, 1929, cigars, number 20,847,386; September, 1928, 19,061,745. September, 1929, snuff, 87,490 pounds; September, 1928, 103,774 pounds. September, 1929, foreign raw leaf tobacco, 1,455,022 pounds; September, 1928, 1,559,895 pounds.

NEWS AND COMMENT

Montreal: The Examining Warehouse of this port is a very busy place. In the five months period from April to August of this year, 77.326 packages were handled inwards, and 60,610 outwards, a total of 146,936, compared with 127,191 in 1928, an increase for 1929 of 19,745 packages. This does not include Express or Postal matter.

Two promotions at this port have been announced. F. Papillon is appointed Principal Clerk, Lockers Branch, and A. H. Hebert, assistant appraiser, Outside Division. Mr. Papillon has seen 17 years service, having entered the Lockers Branch in 1912. He was made senior examiner in 1922, and succeeds Mr. Pare, recently appointed Superintendent of Examiners. Mr. Hebert, a native of Granby, Que., came to the Customs service in 1917, being transferred to Montreal in April, 1928, after a period of frontier service including 4 years as relieving officer in the Sherbrooke District.

The SS. *Montrose* which arrived in Montreal recently from British ports brought 156 canaries, six pigeons, two game bantams, two cats and three rabbits. The canaries, consigned from Holland to Toronto, were of different species and breeds, 56 being roller canaries, 20 green budgerigas, 20 Fischer lovebirds, 40 zebrafinches and two blue budgerigas.

West Africa will have supplied Canada with 90.000 tons of manganese ore before the close of navigation, as fifteen vessels have been booked to transport this mineral to Montreal. During the last four years, in which the movement has been steadily increasing, a total of 280.984 tons has been discharged in Montreal, of which last year's imports amounted to 99,303 tons; 75,061 tons arrived in 1927; 55,136 tons came in 1926; and a total of 51,484 tons were imported in 1925.

Oshawa, Ont.—The death took place at Oshawa on September 26, 1929, of D. A. Valleau, formerly Collector of National Revenue, Customs and Excise divisions, at that port. The late Mr. Valleau had been in ill health for several months. He was 59 years old. Deceased was born in Selby, Ontario, and in 1916 was appointed Appraiser at Oshawa. In December, 1926, he was promoted to the position of Collector. The late Mr. Valleau was a very capable and efficient officer, and his death is much regretted by a wide circle of friends. Interment took place in Napanee.

Niagara Falls, Ont.—John C. Bartle, a veteran member of the Customs and Excise staff, died here on September 24, 1929. The late Mr. Bartle was born in Chippawa, Ontario, and was 72 years of age. He entered the Customs service in May, 1880, as acting landing waiter and searcher at Niagara Falls, and in April, 1912, was promoted to be Inspector with headquarters at Niagara Falls, his territory embracing the frontier offices between Cornwall and Sarnia. After a lengthy and valuable service the late Mr. Bartle retired on superannuation three years ago, and his death is much regretted by his former colleagues in the Customs and Excise service. At the funeral service, which was held in Niagara Falls on September 26, the Inspection Branch, with which the late Mr. Bartle was for so many years prominently identified, was represented by W. S. Wood, Inspector of National Revenue, Customs and Excise, Oakville, Ontario.

Saint John, N.B.—Francis C. Abbott has been promoted to the position of Customs-Excise supervising officer at this port. In 1902, Mr. Abbott entered the service as tide waiter. He was transferred later to the preventive service, and in 1919 was made senior Customs-Excise Examiner.

Winnipeg, Man.—When you are a stranger in a strange city it is nice to hear the telephone tinkle in your hotel room and to realize that some one knows you have arrived and wants to welcome you.

"Somebody cares," thought John Charles Thomas, well known United States baritone, when there was a telephone call for him shortly after he reached his hotel here. But his smile faded when he heard who was calling him—it was the income tax inspector.

The call was just to remind Mr. Thomas, in a gentle manner, that if he earned more than $3,000 while in Canada, the government would expect to get a share of it.

"Don't tell me you Canadians aren't efficient," was the singer's comment.

London, Ont.—The women employed at the London Office of the Income Tax Division formed a Club about eight years ago. Every month each member contributes a fee towards flowers for any member who is ill, gifts for any colleague leaving the service, and for two social evenings a year. The annual meeting was held recently in the private dining room of the Hotel London. After dinner the election of officers took place and the remainder of the evening spent in progressive euchre, prize winners being Misses W. Pether, K. Drimmie and M. Dunn. The success of the gathering was largely due to the efforts of the President, and Social Committee, Misses Gladys MacAlpine, Alice Mills and Mabel Wright.

Hamilton, Ont.—John Cauley, employed in the office of the Inspector of Income Tax, Hamilton, for the past six years, died on October 2, 1929. Mr. Cauley was a valued employee and his death after a brief illness is much regretted by his former confreres.

Quebec: On the occasion of his retirement on superannuation on July 1, 1929, after fifty years continuous service, L. N. Vallerand, Accountant, Customs and Excise divisions, of this port, was presented with a silver service and gold mounted cane by his colleagues. The presentations were made on behalf of the staff by Alex. Larue, Collector.

BUSINESS AT TORONTO

At the Express branch of the port of Toronto, during September, 1929, entries numbered 5,666, duty collected being $434,896. Packages delivered were 24,997. At the Customs Postal branch, revenue collected was $83,911; entries 2,775; packages delivered 32,697.

At the Leaside Air Harbour 77 aeroplanes reported inwards, 85 outwards; 176 passengers inwards, 212 outwards; 91 pieces of baggage inwards, 257 bags mail.

THE FAMILY ALBUM

A. T. Logan, the new Divisional Chief for Nova Scotia of the Customs-Excise Preventive Service, with headquarters at Halifax, has had varied experience and held prominent municipal positions. Mr. Logan was formerly a member of the Council of the town of Trenton, Nova Scotia, and was elected Mayor of that town in 1916, holding office until 1921. He was again elected in 1923 and 1924, and from 1928 to the present time. Mr. Logan has been a member of the Board of Management of the Pictou County Asylum and Home since 1916. He was elected in 1922 to represent the town of Trenton on the Pictou County Power Board, and since 1925 has been Chairman of that organization. Mr. Logan is thirty-eight years of age.

A. T. Logan, recently appointed Divisional Chief for Nova Scotia of the Customs-Excise Preventive Service, with headquarters at Halifax.

DEPARTMENTAL RULINGS

Chinese liquors, sometimes called medicines, herb compounds, etc., and which have been labelled under descriptions such as the following: "Far Lew Foo Yuen So Dok Chew," "Tam Yung Goo Bong Chew," "Kay Sur Fong Sup Chew," "Sam Ben Jung Yung Chew," "Tum Yun Koo Boo Deiw," "Tum Yun Foo Good Deiw," "Sam Yin Ginseng Deiw," "Foo Goot Deiw," etc. Tariff item 156.

Weekly publication, entitled "The Distributor," published by Metro-Goldwyn-Mayer Pictures, New York, N.Y. Tariff item 178.

Printed paper pads, described as "Practical English Drills." Tariff item 181.

Publication, entitled "Radex." Tariff item 184.

Reinforced Concrete Sewer Pipe. Tariff item 284.

Telephone pole crossarms of wood, dressed, bored or otherwise manufactured, whether creosoted or not. Tariff item 506.

Publication, entitled "Shaw's Magazine," issued by the T. G. Shaw Oil Corporation, Fort Worth, Texas. Tariff item 178.

Publication, entitled "Toledo System." Tariff item 178.

Monthly publication, entitled "Wide World Adventures." Tariff item 169.

Publication, entitled "The Wilson Bulletin," published by the H. W. Wilson Co., New York, N.Y. Tariff item 178.

Angora Wool Yarn, per sample, being yarn manufactured from the fur of the Angora Rabbit. Tariff item 711.

Articles, described as Napara Rugs, per sample. Tariff item 571.

Printed gummed paper tape. Tariff item 199.

Statuette paper weights manufactured of bronze. Tariff item 624.

Self-Closing Lubricating Fittings, nickel plated, for use on bearings are dutiable under tariff item 362.

Articles, described as Cork Ring Buoys, per sample, found to be composed of strips of corkwood pegged together, covered with canvas and becketed with rope, are considered to be properly subject to duty under the provisions of tariff item 548.

Creosoted wood paving blocks. Tariff item 506.

Arithmetic pads, described as "McIntosh Rapid Calculation." Tariff item 181 or 199.

Alemite Lubriguns, Models P-8, P-25, P-75 and P-100, operated by air motor, and Alemite Electric Lubrigun, Model L-25, operated by an electric motor, used for the pressure lubrication of vehicles. Tariff item 453.

Hub Odometer, designed to be attached to the hub of a motor vehicle wheel, with which it revolves, to register mileage travelled by the vehicle. Tariff item 657.

Fish Reduction Plants for use in the manufacture of fish meal and fertilizer, including the cooker, worm press, dryer and various conveyors required, are made in Canada, and such machines are, therefore, not entitled to entry under tariff item 467a.

Gurdies or winches for fishing vessels are manufactured in Canada, and such machines are, therefore, not entitled to entry under tariff item 470.

On examination of several samples, it is ruled that transformer oils are dutiable as lubricating oils under tariff items 269 and 273 according to their price. This ruling would include similar oils for such purposes as in Compensators, Oil Circuit Breakers, Oil Switches, Regulators, Capacitors, Reactors, etc.

Suspender parts which, in condition as imported, are finished ready to be attached to suspenders, are held to be properly subject to duty under the provisions of tariff item 628.

Fibre covered shuttles for weaving silk, artificial silk and other wide fabrics are of a class or kind made in Canada and, therefore, not entitled to entry under tariff item 468.

THE LETTER BAG

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

WILL ISSUE BINDER

Letters have been received from certain Collectors asking if the Department would supply an inexpensive binder for the NATIONAL REVENUE REVIEW. If Collectors will apply to the Chief Clerk of Supplies, Department of National Revenue, Ottawa, a suitable binder will be issued so that the office copy of the REVIEW may be filed monthly. The *Editor* believes that this plan will enable the office copy to be kept intact and available for ready reference.

SUGGESTS SYSTEM

W. J. C. Wright of the Walkerville, Ontario, staff writes:—

The railroads have a system, which I believe could be profitably employed by this Department, and I would like to see a discussion of it in the REVIEW.

They issue a list, every three, four, or six months, of the tariffs then in effect, billing instructions, and so on. Then they have a three ring binder, loose leaf system, covering all special regulations in connection with billing, accounting, filing and office routine. As these instructions change an amended loose leaf is issued, the sheets are removed from the binder in each agent's office and cancelled and the amended sheets filed in their place. Of course a file of cancelled sheets is kept to show what instructions were in effect at any particular time. A list of these pages is also issued periodically and by checking with the file instructions are always kept up to date.

An inspector is on the road checking tariffs, their supplements, and all special instructions, to see that agents have their files up to date. This system goes a long way towards preventing errors caused through ignorance of the latest instructions.

It seems to me that this system could be used to advantage in the department of National Revenue, amplified or curtailed to suit conditions. A periodical list of existing memoranda and circulars in effect in the Customs Division, and another for the Excise Division, would, I feel sure, be of great assistance to employees.

Let us have a discussion on the matter in the *Letter Bag.*

Editor's Note.—This suggestion is open for discussion.

A CAPTAIN'S VIEW

Captain Fred L. Nickerson, of the Patrol boat *Ellsworth,* writes from Little River, N.S.:—

I congratulate you on the many useful things we find in the NATIONAL REVENUE REVIEW, which we, in the sea patrol, look for each month. The advice received cheers us in our work, and helps us to meet the difficulties we often encounter in our patrol duties. There are times when we get discouraged, but our REVIEW helps us to carry on. On page four of the June number an editorial is headed *Brace up and Spruce Up.* Everyone should have that impressed on his mind, and be guided thereby, especially the warning in regard to the use of intoxicating liquor by officers in the service.

READ WITH INTEREST

J. T. Deschenes, Collector at Shawinigan Falls, P.Q., in submitting two questions for the *Question Box,* writes:—

I join with all the appreciative readers of the REVIEW in assuring you that it is read and studied with increasing interest by all the officers attached to this port.

* * THE QUESTION BOX * *

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the September number:—

(1) What do the letters C.S.M.B. (column 10) on port monthly pay lists signify?

(2) What is the procedure, and what forms are required, for putting through a destruction entry for unclaimed goods?

(3) Are boats with license under Sections 31 and 37, Part I. Canada Shipping Act, obliged to report inwards and outwards at Customs?

(4) What were the names of the various Ministers of Customs from 1911 to 1921?

The answers are:—

(1) Civil Service Mutual Benefit Association.

(2) Unclaimed goods to be destroyed are required to be accounted for on an entry made by the Surveyor of the port on form B-16, and are to be entered on form K-8. The goods must then be compared with the description on such entries by the Inspector of the district and, after a Collector's permission on form C-1 is issued in triplicate, destruction is effected by the warehouse keeper. The latter officer then certifies to the destruction on all three copies of the C-1, attaching one copy to the K-8 certificate for completion on Form K-8 as prescribed in Section 15 of Memo. 1758½-B, and the procedure summarized herein may be found in the three preceding sections of that Memorandum. It should be observed that special instructions are contained in Memo. No. 243 respecting the destruction of tobacco, cigars or cigarettes, seized or forfeited under the Customs or Excise Acts, or abandoned unclaimed by importers.

(3) All vessels engaged in the Canadian coasting trade are required to report at Customs. Small vessels, which are ordinarily exempt from registration, if licensed to carry goods under Sections 31 to 37 of the Canada Shipping Act, would obviously be engaged in the coasting trade, since the license on Form C, issued by the Department of Marine, entitles such small vessels to engage in fishing, trading or carrying loads of any kind in any of the waters of Canada.

(4) The late Hon. J. D. Reid was the first Minister of Customs in the government of Sir Robert Borden, which came into office in October, 1911. Dr. Reid continued as Minister of Customs until the formation of Union Government in the latter part of 1917, when he became Minister of Railways and Canals. He was succeeded as Minister of Customs by the late Hon. A. L. Sifton, Hon. Martin Burrell, Hon. R. Wigmore and Hon. J. B. M. Baxter. Hon. Jacques Bureau was appointed Minister of Customs in December, 1921, after the defeat of the government of Rt. Hon. Arthur Meighen.

These questions will be dealt with in the next number:—

(1) If an officer has served for twelve years, and owing to ill health is unable to continue, is he entitled to a superannuation allowance, or would he merely be entitled to have returned to him the amount deducted from his salary? If an officer not in ill health asks the Department to be allowed to resign, what allowance, if any, does he receive?

(2) What port led in Customs-Excise collections for the first six months of this fiscal year?

(3) Is there any provision by which machinery or any goods of a value less than $10 may be exported from Canada for repairs, and re-entered on payment of duty on cost of repairs or alterations only?

(4) Since Confederation what Minister of Customs held that office for the longest period?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER—OCTOBER

ADDITIONS

QUEBEC

MONTREAL: A. Avard, J. U. W. Boisjoly, A. P. Dufresne, J. E. W. Duhaine, Customs Excise Examiners; Miss M. M. G. C. Noel, stenographer, Grade 2; Alphonse Paquin, Customs Guard; R. Paradis, Customs Excise Examiner.

ONTARIO

KITCHENER: Chas. Craig, O.A.S., Customs Excise Examiner.

OTTAWA (Pembroke): Wm. E. Hampel, O.A.S., Customs Excise Examiner.

TORONTO: Edward Brogden, O.A.S., Watchman; J. A. McDermott, Clerk, Grade 1; E. St. Clair, Clerk, Grade 1.

WINDSOR-WALKERVILLE: R. M. J. Jarratt, O.A.S., A. McMullen, Customs Excise Examiners.

MANITOBA

WINNIPEG: H. C. Collins, Customs Excise Clerk (Port Nelson): J. J. Molloy, Customs Excise Enforcement Officer.

SASKATCHEWAN

MOOSE JAW (Swift Current): Hugh McDonald, O.A.S., Customs Excise Examiner.

REGINA: J. J. Murphy, Clerk, Grade 1.

ALBERTA

LETHBRIDGE (Cardston): M. W. Hansen, Sub-Collector of Customs and Excise, Grade 1.

BRITISH COLUMBIA

VANCOUVER: Miss Christina Harding, Stenographer, Grade 2.

PREVENTIVE SERVICE

G. Crossley, Customs Excise Enforcement Officer; A. Finkelstein, Clerk, Grade 1; S. H. Hilton, E. A. Killwyn, Customs Excise Enforcement Officers; Ethel Maguire, Stenographer, Grade 2; R. R. Scotney, H. E. Vincent, E. J. Whalen, Customs Excise Enforcement Officers.

INSPECTION

W. W. Allison, Excise Tax Auditor; O. V. Carruthers, Clerk Grade 2, J. A. Coakwell, Excise Tax Auditor.

ADMINISTRATIVE

D. A. Benoit, J. R. E. Brault, Clerks Grade 2; R. W. Empey, Stenographer, Grade 2; Wm. J. Gosson, Clerk Grade 2; Wm. I. Jette, Clerk Grade 1; E. A. Legros, D. H. Meredith (O.A.S.), Clerks, Grade 2; Miss Elsie Murphy, Stenographer, Grade 2; A. T. Peters, Clerk, Grade 2.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: A. F. Silver, Customs Excise Examiner.

YARMOUTH: A. S. Fuller, G. H. Hopkins, Customs Excise Examiners.

QUEBEC

MONTREAL: L. E. Chicoine, Customs Excise Clerk; G. J. M. Dontigny, Customs Guard; M. J. Hall, Customs Excise Examiner.

ROCK ISLAND: J. P. A. Fluet, Customs Excise Examiner.

ST. JOHNS (Lacolle): G. J. Brunelle, J. L. Lalanne, Roland LeBlanc, H. A. Roy, Customs Excise Examiners.

SUTTON: F. D. Perkins, Customs Excise Examiner.

ONTARIO

BRIDGEBURG: C. E. Christmas, L. D. Heaslip, W. P. Matthews, W. K. O'Flanagan, A. E. Pinnegar, G. J. Putman, Customs Excise Examiners.

COBOURG: James Bulger, Cashier and Computing Clerk.

FORT WILLIAM (Pigeon River): T. W. Healey, Customs Excise Examiner.

GANANOQUE: F. H. Goos, Customs Excise Examiner.

(Lansdowne): C. W. Landon, Customs Excise Enforcement Officer.

(Rockport): D. F. Armstrong, Customs Excise Examiner, Limited Service Outport.

LONDON: W. H. Hicks, Customs Excise Examiner.

NORTH BAY (Timagami): R. W. Storey, Customs Excise Enforcement Officer.

ORILLIA (Bala): S. McT. Jackson, Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

OSHAWA: D. A. Valleau, Collector of Customs and Excise, Grade 4.

OTTAWA (Perth): Miss F. F. Noonan, Stenographer, Grade 2.

PORT ARTHUR: S. J. McCutcheon, Customs Excise Examiner.

PRESCOTT: M. B. Boyd, D. M. Relyea, Customs Excise Examiners.

SARNIA: A. E. Reeves, Customs Excise Examiner.

Toronto: A. H. Finch, Customs Excise Clerk; Miss B. Ginsberg, Typist Grade 2; G. W. Harris, Watchman.

Manitoba

Portage La Prairie: J. A. Marshall, Collector of Customs and Excise, Grade 2.

Winnipeg (Port Nelson): J. H. Hellofs, Customs Excise Enforcement Officer.

Alberta

Edmonton: Harvey Maloney, Customs Excise Examiner.

Lethbridge (Carway): M. W. Hansen, Customs Excise Enforcement Officer.

British Columbia

Cranbrook (Kingsgate): Allen Ford, Customs Excise Examiner, Grade 1, Outport.

New Westminster (Pacific Highway): Louis Laronde, Customs Excise Examiner.

Vancouver: C. E. Jones, Stenographer Grade 3.

Victoria: T. C. Hubbard, Customs Excise Examiner.

Preventive Service

Miss A. S. Bagnell, Stenographer, Grade 2; E. L. Sweetman, Customs Excise Enforcement Officer; A. M. Teehan, Stenographer, Grade 2; Henry Wood, Customs Excise Enforcement Officer.

Inspection

J. R. Egan, Excise Tax Auditor; W. M. Goth, Clerk, Grade 2; Miss L. MacKell, Stenographer, Grade 2; J. L. Wilkie, Chief Excise Tax Auditor.

Administrative

Miss M. H. Burke, Stenographer, Grade 2; L. H. Goldman, Stenographer, Grade 2; V. Guillemette, Clerk, Grade 2; A. R. Raymond, Chauffeur; B. J. Sheehan, T. B. Patterson, Clerks, 2.

PROMOTIONS

New Brunswick

St. John: F. C. Abbott, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

Quebec

Montreal: L. J. Giroux, from Customs Excise Examiner to Special Exciseman, Grade 2.

Quebec: P. H. L'Hereux, from Customs Excise Clerk (Relieving) to Senior Customs Excise Examiner.

Sutton (Mansonville): Leo Lamothe, from Customs Excise Examiner, Limited Service Outport, to Sub-Collector of Customs and Excise, Limited Service Outport.

Ontario

Sault Ste. Marie: Jas. R. Blamey, from Customs Excise Examiner to Assistant Customs Appraiser.

Toronto: C. J. Fraser, from Customs Warehouse Keeper, to Senior Customs Excise Clerk.

Windsor-Walkerville: J. W. Cray, R. H. Harrison, Cecil Hyslop, Wm. Leighton, J. W. Schooley, from Customs Excise Examiners to Senior Customs Excise Examiners; C. R. Siebert, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

Saskatchewan

Regina: G. M. Eley, from Cashier and Computing Clerk to Computing Clerk; D. A. Leighton, from Customs Excise Examiner to Customs Excise Account Clerk; Frank Monk from Express and Postal Computing Clerk to Customs Express and Postal Cashier; E. B. Roberts, from Customs Truckman to Customs Excise Examiner.

(Yorkton): H. J. S. Brown, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

British Columbia

New Westminster: I. R. Lawrence, F. C. Vert, from Customs Excise Clerks to Cashier and Computing Clerks.

Vancouver: Jas Duncan, from Customs Excise Examiner to Clerk, Grade 4.

Administrative

E. H. Perrin, from Clerk, Grade 3 to Clerk Grade 4; Miss E. A. Rooney, from Stenographer, Grade 3 to Clerk, Grade 4.

TRANSFERS

J. P. Barrett, from Customs Excise Examiner, Winnipeg, Man., to Customs Excise Examiner, Vancouver, B.C.

R. C. Loose, from Customs Excise Enforcement Officer, Andover, N.B., to Customs Truckman, Montreal, P.Q.

A. M. McPhatter, from Customs Excise Examiner, Pacific Highway, B.C., to Customs Excise Clerk, New Westminster, B.C.

F. D. Palmer, from Clerk, Grade 4, Statistical Branch, to Clerk, Grade 4, Appraisers' Branch.

W. T. Reid, from Investigator of Drawback Claims, Ottawa, Ont., to Investigator of Drawback Claims, Montreal, P.Q.

W. J. Wood, from Customs Excise Enforcement Officer, Cheverie, N.S., to Customs Excise Enforcement Officer, Preventive Service.

PROMOTIONS AND TRANSFERS

W. R. Bennett, from Clerk, Grade 4, Ottawa, Ont., to Investigator of Drawback Claims, Walkerville, Ont.

A. Carmichael, from Assistant Customs Appraiser, Edmonton, Alta., to Assistant Inspector of Customs and Excise, Districts 6, 7 and 8.

A. J. Patterson, from Senior Customs Excise Checking Clerk, Ottawa, Ont., to Investigator of Drawback Claims, Walkerville, Ont.

J. R. A. C. Villeneuve, from Customs Excise Examiner, Grade 1 Outport, Chambord Junction, P.Q., to Customs Excise Examiner, Chicoutimi, P.Q.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1928 AND 1929

—	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	18,494,758 32	18,491,202 13		
Less Refunds and Drawbacks	1,954,517 04	940,463 62		
Net	16,540,241 28	17,550,738 51		1,010,497 23
EXCISE TAXES	8,111,412 39	6,229,297 66		
Less Refunds and Drawbacks	63,447 37	51,992 30		
Net	8,047,965 02	6,177,305 36	1,870,659 66	
EXCISE DUTIES	6,139,148 78	6,436,675 81		
Less Refunds and Drawbacks	32,096 50	38,697 42		
Net	6,107,052 28	6,397,978 39		290,926 11
SUNDRY COLLECTIONS	113,250 95	179,406 52		
Less Refunds and Drawbacks	50 00	9 20		
Net	113,200 95	179,397 32		66,196 37
Net Totals	30,808,459 53	30,305,419 58	1,870,659 66	1,367,619 71
Net Decrease			503,039 95	

TOTALS FOR SEVEN MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	116,716,288 33	124,431,182 15		
Less Refunds and Drawbacks	8,179,557 20	10,612,275 19		
Net	108,536,731 13	113,818,906 96		5,282,175 83
EXCISE TAXES	47,247,594 27	38,486,567 53		
Less Refunds and Drawbacks	523,934 25	484,463 99		
Net	46,723,660 02	38,002,103 54	8,721,556 48	
EXCISE DUTIES	38,096,828 03	40,726,958 77		
Less Refunds and Drawbacks	403,326 11	413,270 69		
Net	37,693,501 92	40,313,688 08		2,620,186 16
SUNDRY COLLECTIONS	733,922 21	753,498 67		
Less Refunds and Drawbacks	60 06	487 86		
Net	733,862 15	753,010 81		19,148 66
Net Totals	193,687,755 22	192,887,709 39	8,721,556 48	7,921,510 65
Net Decrease			800,045 83	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1928 AND 1929

—	October, 1928	October, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,135,149 26	739,399 77	395,749 49	

TOTALS FOR SEVEN MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	54,107,507 98	63,760,030 50		9,652,522 52

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER AND THE SEVEN MONTHS ENDED OCTOBER 1928 AND 1929

—	October, 1928		October, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	141,809,246	....	119,265,558
Total Exports (Foreign Produce)	....	2,138,975	....	2,171,891
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat . . . Bush.	43,687,219	48,430,825	20,721,853	28,476,247
Wheat flour . . . Brl.	1,170,979	6,857,418	554,039	3,654,206
Fish . . . Cwt.	579,846	4,366,450	547,755	3,679,755
Furs . . . $	....	965,740	....	348,299
Meats . . . Cwt.	96,297	1,776,898	75,693	1,341,981
Cheese . . . Cwt.	242,818	5,590,734	171,439	3,425,525
Planks and Boards . . . M ft.	152,739	4,483,876	193,148	3,120,357
Wood pulp . . . Cwt.	1,622,863	4,232,557	1,404,817	3,703,414
Newsprint . . . Cwt.	4,284,558	13,576,872	4,648,815	13,604,221
Automobiles and parts . . . $	....	4,137,173	....	4,545,539
Copper, unmanufactured . . . Cwt.	199,621	2,438,578	225,434	3,478,692
Nickel, unmanufactured . . . Cwt.	85,348	1,843,965	79,526	2,061,794
Imports entered for Consumption—Free goods	....	40,418,105	....	41,490,510
Imports entered for Consumption—Dutiable goods	....	71,922,512	....	73,687,279
Total Imports entered for Consumption	....	112,340,617	....	115,177,789

	Seven months ended October, 1928		Seven months ended October, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	773,779,159	....	690,877,154
Total Exports (Foreign Produce)	....	13,045,839	....	15,146,880
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat . . . Bush.	188,695,419	237,303,082	115,281,329	138,685,756
Wheat flour . . . Brl.	5,979,458	36,488,772	5,086,771	28,617,179
Fish . . . Cwt.	2,183,523	19,289,313	1,996,611	19,481,570
Furs . . . $	....	11,284,640	....	10,720,233
Meats . . . Cwt.	678,056	12,359,021	502,969	10,118,656
Cheese . . . Cwt.	886,651	19,799,433	711,189	13,917,469
Planks and boards . . . Mft.	1,063,840	29,620,564	1,139,403	29,731,208
Wood pulp . . . Cwt.	9,891,474	26,078,509	9,830,107	25,183,435
Newsprint . . . Cwt.	24,803,960	79,309,909	28,952,777	85,166,279
Automobiles and parts . . . $	....	22,739,161	....	26,217,559
Copper, unmanufactured . . . Cwt.	1,057,367	13,168,919	1,281,451	26,476,214
Nickel, unmanufactured . . . Cwt.	569,084	12,462,166	590,008	14,230,696
Imports entered for Consumption—Free goods	....	258,300,583	....	265,133,858
Imports entered for Consumption—Dutiable goods	....	480,461,699	....	510,337,400
Total imports entered for Consumption	....	738,762,282	....	775,471,258

THE STATELY TOWER OF PEACE

THIS is not a bit of mediaeval Europe with its gables and turrets, but a recent photograph of the stately Peace Tower of the Houses of Parliament, Ottawa, taken from the third floor of the Connaught Building by G. E. McBride, of the National Revenue staff.

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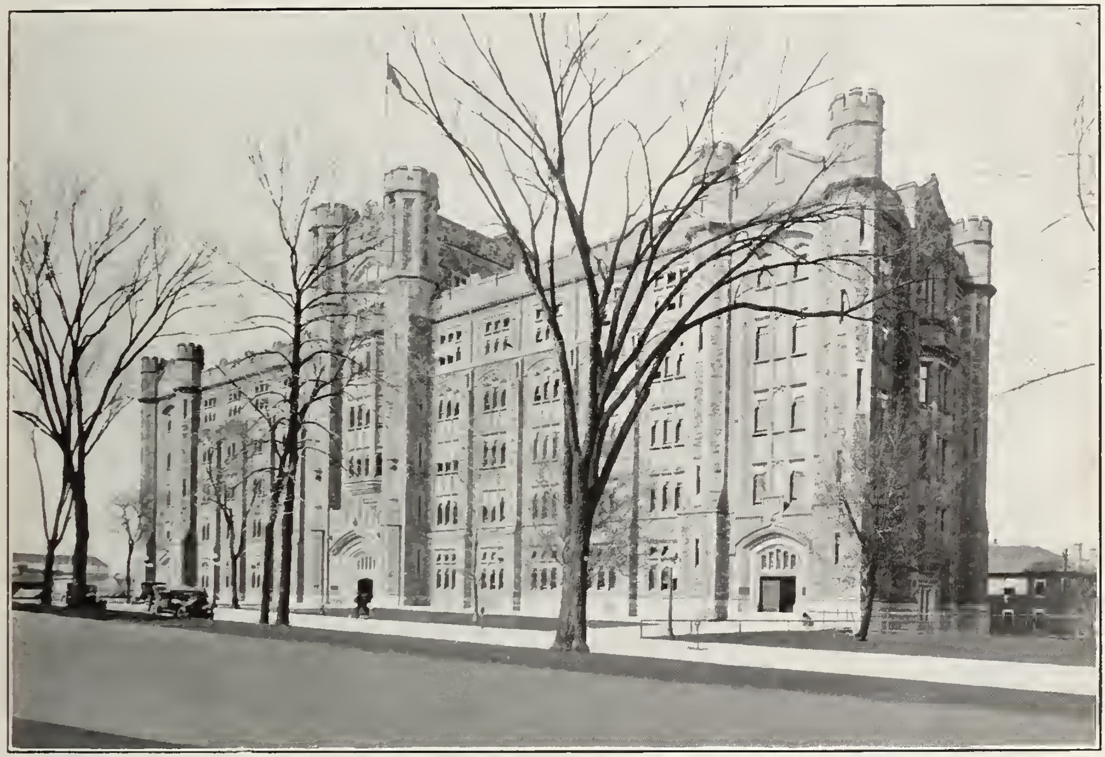

Connaught Building, Ottawa, Headquarters of the National Revenue Department

December, 1929

Vol. III — No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

A recent photograph of Hon. W. D. Euler, P.C., M.P., Minister of National Revenue, who was one of the Canadian representatives at the General Assembly of the League of Nations at Geneva.

From the Minister

I desire to express to all in the service of the Department my appreciation of their continued co-operation during the year which is ending. May the same spirit be shown by the three Divisions during 1930. To all I extend good wishes for Christmas and the New Year.

W. D. Euler

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.
Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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News and Comment, Editorial,
Question Box and Rulings

The Season's Greetings

DECEMBER has come again with noiseless tread, and the happy season of Christmas with its many memories is upon us once more. As in former years, by the friendly medium of the REVIEW, Mr. Breadner, Commissioner of Customs, Mr. Taylor, Commissioner of Excise, Mr. Walters, Commissioner of Income Tax, Mr. Blair, Assistant Commissioner of Customs, and Mr. Elliott, Assistant Commissioner of Income Tax, convey to all members of the Department at headquarters and in the field, their hearty good wishes for continued happiness and prosperity. The three divisions are stepping ahead, and increased efficiency and service are noted. During the year a fine spirit of co-operation has been in evidence all along the line, from the executive heads down to the members of the rank and file at lonely outports and solitary patrols on sea and land. The whole staff has put its shoulder to the wheel. The reorganization of the Department, instituted by Hon. W. D. Euler, has borne fruit in better service to the public, and fuller protection of the revenue. And as the old year steps into the dim passages of the past, and the new little *1930* trips down the echoing corridors of Time to the centre of the stage, the *Editor* thanks those who during the past twelve months have contributed to the success of the REVIEW, and extends to all readers the Compliments of the Season, coupled with the timely suggestion that most of the misfortunes we encounter in our daily experience are often more supportable than the comments of some of our friends upon them.

Christmas Once Again

THE whirling wheel of time again brings to us *Christmas* with its family reunions, its gay laughter of little children, and fragrant memories of other days. It is fitting sometimes that we should be shaken out of the shells of our ordinary selves, if only for a brief spell, and think of others. That is one rare thing that Christmas does, it creates a desire to make others happy. After the season has passed we may return to our old lives again, but for one day at least we have sloughed off the skin of selfishness.

And what of this feast of *Christ's* birth which we observe? It has come down to us through the mists of centuries. It was, according to many authorities, not celebrated in the first centuries of the Christian Church, as the Christian usage in general was to celebrate the death of remarkable persons rather than their birth. The death of the martyr *Stephen,* and the massacre of the innocents at Bethlehem, had been already long celebrated, when, in memory of the birth of the Saviour, a feast was established in the fourth century. In the fifth century the Western Church ordered it to be celebrated forever on the day of the old Roman feast of the birth of *Sol,* though no certain knowledge of the day of Christ's birth existed. Among the German and Celtic tribes the winter solstice was considered an important point of the year, and they held their chief festival of *Yule* to commemorate the return of the burning-wheel. The holly, the mistletoe, the Yule log, and the wassail bowl relate more to paganism than to Christianity. In the East Christmas was celebrated on January 6th. As told in the Gospel of St. Luke, *Christ* was born during the night, and therefore divine service was performed in the night on 24-25 December, from which circumstance Christmas is called in German *Weihnachten.* The feasts of the martyr *Stephen* and the evangelist *John* were united with it, and a feast of three days' continuance was thus formed. In the ecclesiastical year this festival gives name to a period extending from the first Sunday of Advent to the feast of Epiphany, January 6th. The custom of making presents at Christmas is derived from an old heathen usage; but it has become consecrated by ages, and contributes greatly to make this festival an interesting event to families. The sending of Christmas cards by way of friendly greeting and remembrance is of recent origin and has grown up within a period of some 50 years. The Christmas tree has been traced back to the Romans, and went from Germany to Great Britain.

And so, in this year of grace 1929, we gather at the family board, and wish for each other a merry Christmas, while the days of our youth are renewed as we watch the happy laughing children with the gifts that Santa Claus and his gallant reindeer have brought from fairy skyland.

Business Good at Montreal

COLLECTIONS made at the Customs Postal Branch, Montreal, for October, 1929, were $123,916. This is an increase of $27,875 over September of this year, and an increase of $956 over October, 1928. At the Express Branch, Montreal, the number of entries was 4,805, and duty collected was $395,681. The number of packages delivered was 21,968.

Meet the Tourist

WHEN a tourist drives up to a Customs office on the frontier, it is the duty of the examining officer to go outside and interview the visitor. The Department has been advised that at certain offices the Customs officer sits at his desk and waits for the caller to come to him. It need hardly be stated that this treatment savors of discourtesy and must be abandoned forthwith. A Customs officer should approach the driver of the automobile and proffer his assistance in facilitating the passage of the visitor, inwards or outwards. Actions speak louder than words, and common politeness must be extended at all times to tourists entering or leaving Canada.

Tourist Automobile Returns

ON or about 15th December the Department will forward to Collectors, Sub-Collectors and officers-in-charge at all frontier ports, outports and Preventive stations, a form of return to be completed furnishing statistics of tourist and other vehicular traffic. This return is to be completed immediately after the close of the calendar year, 31st December, and is to be mailed to the Department as quickly as possible thereafter, so that it may reach the department by 15th January.

In past years these returns have come in promptly as a general rule, but there are a few officers who have been dilatory, and to these a special word of caution is addressed through the medium of the REVIEW, that they would be well advised not to delay the departmental compilation of the return through failure to send in their forms, duly completed, within the specified time.

Income Tax Ruling

INSPECTORS of Income Tax have been advised by official memorandum that the department has had under consideration the question of allowance of depletion to mining companies operating base metal mines, as a result of which Inspectors are notified that, commencing with the taxation year 1929, the depletion rate will be increased from 25 per cent to 33⅓ per cent on such companies' mining profits. This ruling will include companies mining nickel, copper, lead, zinc, tin and asbestos.

This rate of 33⅓ per cent is to cover also any precious metals which may be recovered during the course of base mining operations.

The shareholders of such companies, commencing with the year 1929, will also be allowed 33⅓ per cent in respect of the dividends from such companies as a return of capital.

Opens Earlier, Closes Later

AN indication of the lengthened tourist season this year, induced no doubt by the fine autumn weather, is contained in a statement furnished to the REVIEW by J. J. Flynn, collector at Niagara Falls. At the three bridges, Falls View, Lower Arch, and Queenston, in October, the total number of automobiles inwards and outwards was 215,990. Of these 10,236 were entered for touring up to 60 days, and 55,081 for 24 hours or less. In the same month 3,993 Canadian automobiles were exported for touring in the United States. Travellers' vehicle permits for October numbered 253, and passengers, inwards and outwards, reached the total of 905.297 for the month. Niagara Falls has set a new mark for tourist travel during the past season, and there is a distinct tendency to open earlier and close later. The autumn glories of Canada are proving to be a magnet which draws thousands to see and admire.

In the Days of Old

THE occasional notes in the *Review* respecting trading conditions in Canada in the olden days, have brought suggestions that they be continued. The *Editor* is pleased to be able to comply with these requests.

The imposts on goods imported and exported between France and Canada made by the Council, referred to previously, were not in effect for long, as *Colbert*, the French Minister of Marine and Colonies, in 1664, reorganized the West India Company, and gave them the monopoly of all trading with the colonies in West Indies, South America and Canada, with the exception of the fisheries which remained a free field for private enterprise. The edict establishing the company declared free trade within the Empire and was for a period of forty years. But the West India Company was not as great a success as was anticipated, and its affairs were finally wound up in 1674, when the trade of the colony with France reverted to the conditions of 1663-4, viz., a duty of 10% on imports from France, and a tax of one quarter on beaver, and one tenth on moose skins. The tax on furs and skins and the monopoly of the trade at Tadoussac were " farmed " to Nicholas Oudiette & Co., who were the highest bidders. Trading within the colony was allowed, but furs could not be exported except through the Company. This system proved to be almost as unsuccessful as its predecessor. The large profits made in trading furs with the Indians enticed a great many of the young men to become rangers of the woods or *coureurs des bois* and the agricultural interests of the colony suffered accordingly. The merchants with whom they traded the furs, in order to escape the tax of one quarter and one tenth (by weight) on beaver and moose skins, illicitly sold them to the English traders from the south. In spite of many ordinances and regulations with dire penalties threatened, this condition grew steadily worse until the " farming " companies were in danger of bankruptcy.

In 1681 the Intendant declared a general amnesty to the illicit traders and *coureurs des bois*, giving them permission to return to the colony without fear of punishment. This was first proposed on the condition that the *coureurs des bois* gave to the Government the names of the persons they traded with, but it was found that so many influential men were concerned (in fact it is said the Governor himself was engaged in the trade) that this condition was not insisted on.

The English paid higher prices for the furs and sold their merchandise cheaper, so that the trade increased rapidly, one of the consequence being the amount of Spanish silver coinage that began to circulate in the colony. An ordinance passed in 1681 provided that foreign money should pass by weight. This proved impracticable, except in the larger centres, and further enactments, whereby the coinage was classified and marked, disposed of this difficulty fairly effectively.

The system of " farming out " the revenues for a fixed sum was abandoned in 1700 and the leading merchants agreed to buy the furs on their own account and turn the tax over to the Government. This proved unsatisfactory, and after a short time the system of " farming out " the revenues was again resorted to. The Sieurs Aubert, Neret and Gayot of La Rochelle were the chief partners of the Company which held a monopoly of the fur trade until the *Treaty of Utrecht* in 1713 when the Hudson Bay and Acadian regions passed into the hands of the British.

At this time the population of Canada was given as 18,119 and was practically wholly dependent on the fur trade. In addition to military activities, industry was further throttled by the European mercantile theory, then in vogue, and strictly applied by France. This meant that the colony must not produce what could be made in France, or export to any other country what France desired, and other products must only be exported to French possessions. In 1705 much suffering and hardship was caused by a convoy of supply from France being captured by the British.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the eight months of the fiscal year, November, 1928 and November 1929. Decreases are marked *.

Districts	1928-29	1929-30	Increase or Decrease
Charlottetown		39,823 68	39,823 68
Halifax	562,774 00	585,018 84	22,244 84
St. John	526,268 40	582,600 41	56,332 01
Quebec	1,108,442 34	1,230,409 16	121,966 82
Montreal	17,684,054 62	21,057,697 59	3,373,642 97
Ottawa	2,246,169 18	2,236,457 92	* 9,711 26
Kingston	413,409 31	367,573 16	* 45,836 15
Belleville	326,942 38	409,507 54	82,565 16
Toronto	15,069,238 41	17,778,390 90	2,709,152 49
Hamilton	4,319,825 54	5,221,254 38	901,428 84
London	4,015,801 18	5,251,221 12	1,235,419 94
Ft William	359,959 77	398,244 39	38,284 62
Winnipeg	3,011,364 00	3,558,777 96	547,413 96
Regina	559,745 08	651,472 75	91,727 67
Saskatoon	171,153 26	254,262 89	83,109 63
Pr. Albert	50,338 03	60,109 18	9,771 15
Calgary	878,405 82	1,326,972 60	448,566 78
Edmonton	366,372 53	533,858 83	167,486 30
Vancouver	3,924,494 53	4,270,707 49	346,212 96
Yukon	27,410 95	24,253 96	* 3,156 99
Head Office		13,324 19	13,324 19
Total	55,622,169 33	65,851,938 94	10,229,769 61

* * HERE AND THERE * *

Benjamin Franklin once said that a good conscience is a continual Christmas.

Of dreams that torture and deceive,
The worst was Willie's Christmas Eve,
He dreamt old Santa, with his deer,
Obeyed the sign: "No parking Here,"
Which some hobgoblin traffic cop,
Had hung on Willie's chimney top.

The average father is not really interested in whether the ladies are to wear their skirts shorter, but he knows full well that after he has bought Christmas presents for all the family he will have to wear his trousers longer.

Here is a Christmas thought for those who are apt to rebel at the monotony of the daily routine task. Remember that nothing in the world is insignificant if viewed in the right connection, and undertaken with earnestness and enthusiasm.

Holly is so closely associated with Christmas festivities and decorations that it has become part and parcel of the great day. When the boar's head was borne into the banquet hall of the ancient Saxons it was crowned with a sprig of holly, and to-day the holly wreath is hung in thousands of Canadian homes at Christmas time. The name is popularly supposed to be derived from the very ancient use of its branches to decorate churches at Christmas (the Romans used it at their *Saturnalias* long before), from which the tree was called the *Holy Tree* or holly. Then think of mince pies, those slightly indigestible but wholly seasonable pastries, without which no Christmas dinner is complete. The shape of the crust was not originally round, but is said to have been intended to represent the manger in which the *Holy Child* was laid.

In 1842 there were but sixteen miles of railway open in Canada, and fifty years later the aggregate mileage of Canadian railways was close on 15,000. The first railway opened in Canada was a short line from the village of Laprairie, near Montreal, to St. Johns, a town on the Richelieu river about sixteen miles distant.

Some excellent examples of "Schoolboy Howlers" in examinations have been compiled. Many of them are amusing, and here are some of the best:—

Magna Charta said the King was not to order taxis without the consent of Parliament.

The Duke of Marlborough was a great general who always commenced a battle with the fixed determination to win or lose.

The fire of London did a great deal of good. It purified the city from the dregs of the plague, and burned down eighty-nine churches.

Charles II told the people they could get drunk or gamble or do what they liked. This was called the Restoration.

A candidate for the Civil Service must be a neutralized British subject.

Many people say that free trade is better than detection.

Ambiguity means telling the truth when you don't mean to.

Liberty of conscience means doing wrong and not worrying about it afterwards.

In *Yesterday's Harvest,* a book written by *Margaret Pedler,* there is a paragraph of timely interest to Customs examining officers. It reads:—

"And the usual scramble to get one's baggage passed by a Customs officer; one with clean hands and a pure and unsuspicious heart, if possible."

AMBASSADOR BRIDGE PROVIDES NEW TRAVEL ARTERY

Friendly Link Completed Between Canada and United States

ANOTHER friendly link between Canada and the United States is the Ambassador Bridge, now open, connecting Detroit with Windsor and the thriving Border Cities. It is the largest span highway bridge in the world. The main span, between the towers, is 1,850 feet in length, or 100 feet longer than the Philadelphia-Camden bridge which held the record previously. Over it will pour a stream of tourist travel between the two countries.

The Ambassador Bridge between Detroit and the Border Cities, which is now open. Photograph furnished by courtesy of H. A. Wild and the *Border Cities Star*.

The bridge structure itself is approximately 7,400 feet in length. Adjoining the ends of the bridge structure proper are two terminals, each roughly equivalent to a large city block in area. The distance from entrance to exit is approximately 9,000 feet, or almost two miles. The bridge carries an unobstructed roadway, 47 feet wide, with a capacity of five lanes of traffic, and an 8-foot sidewalk. The number of lanes of traffic used in any one direction may be varied to suit traffic conditions.

The clearance over high water in the river is 135 feet near the shore, and 152 feet for a short distance near the centre of the span. This allows the passage of vessels with stacks, masts or funnels 20 feet higher than any now plying on the lakes and 60 feet higher than any present freighters. The maximum approach grade is 5 per cent for a distance of approximately 1,000 feet.

The main piers which support the two steel towers are located close to the two harbour lines, leaving the entire available stretch of navigable water free from obstruction. Each of the two piers supports a superimposed load of almost 20,000 tons and is composed of two concrete cylinders, one under each tower column. These cylinders are 38 feet in diameter, and are carried about 115 feet down through the clay and sand to a firm bearing on the natural limestone rock.

The main towers, supported by the main piers, have the sole function of supporting the cables, which deliver to them the entire weight of the main 1,850 foot span. Each of the two towers is comprised of two vertical steel columns, and an adequate system of cross-bracing designed to hold these columns rigid against wind pressure and other disturbing influences.

Adequate Terminals

The terminals provide an adequate number of collection booths and inspection shelters to handle as many streams of entering or leaving traffic as the bridge structure will accommodate. They include warehouses for occasional storage of goods in bond, platform scales, and substantial structures for housing the inspection personnel, and the policing and administrative staff of the Bridge Company. The detention areas in the terminals have a parking capacity of 300 vehicles, undergoing or awaiting examination, without obstructing any lanes of the main line of traffic. It is estimated that 5,000 vehicles per hour can be handled through either of these terminals.

It is an interesting fact that the bridge is constructed at a site on the river where the Indians, for years before the white man's arrival, found it most convenient to cross. The Canadian approach to the bridge extends along Huron Line Road, an old trail travelled by the Huron Indians in their journeys to the river. The dedication ceremonies took place on Armistice Day, November 11, 1929.

Customs Staff

The Customs staff at the bridge consists of an appraiser, assistant appraiser, two senior Customs-Excise examiners and six clerks, including cashier and computing clerks, and forty Customs-Excise examiners.

The main building contains the long room, and the bridge company have made it one of the best equipped offices in the country. This was done under the personal supervision of Mr. R. B. McDougald, manager of the Canadian Transit Company, a former Inspector of Customs and Excise.

There are eight in going islands providing for sixteen lines of traffic, and four out going islands which provide for eight lines of traffic. In the in going islands there are automatic tubes which enable the officers to forward cards to a clearing station at the other side, where the cards are sorted and placed in the out going islands. Since the bridge opened travel across it has been very heavy.

WINDSOR, ONT.: A. H. Dalziel, Collector at Windsor, recently received two letters expressing appreciation of courteous service rendered by Customs officers of that port. One from a tourist who returned to the United States via Windsor, from a trip to Quebec and the Saguenay, reads:—

> My experience in Canada made me return to my own land with the wish that our officials could know a little more of the country across the boundary, and the men in its public services.

Another letter from a commuter says in part:—

> In driving to and from Kingsville and Detroit every day this summer and coming in contact with your officers at Windsor, it is only proper I should inform you that they are a fine body of men. Their uniform courtesy and kindness was very noticeable, and it is very pleasing to be able to say that they do their country credit.

FOOT AND MOUTH DISEASE

A Ministerial Order of the Department of Agriculture regarding foot and mouth disease has been issued to Collectors for information and guidance. This order does not apply to shipments of cattle, sheep, goats, other ruminants or swine, provided the master of the vessel carrying them has in his possession a permit issued by the Canadian Federal Minister of Agriculture before the animals mentioned therein were embarked.

These permits, and the necessary health certificates, must be presented to the veterinary inspector in charge of the animals' quarantine station at the port before the animals are removed from the vessel.

It must be noted that the removal of manure, garbage and refuse from any vessel is prohibited in Canadian waters.

EXPRESS COLLECTIONS

At the Customs Express Branch, port of Montreal, in October, 1929, packages delivered were 21,968. Duty collected was $395,500. At the Customs Express branch, Toronto, in October, 1929, the number of parcels handled was 31,631; entries 6,922. Duty collected was $541,585.

BUSY AT ST-HUBERT

Six new aeroplanes, valued at $50,476, were imported and entered for duty purposes at the Customs Air Harbour, St. Hubert, Quebec, in October, 1929. During the month Canadian aeroplanes reported inwards 14, outwards 13; foreign aeroplanes inwards 48, outwards 90; total reported, 165. Passengers reported inwards 149, outwards 152; total, 301.

Baggage examined, 87 pieces; bags of mail inwards 566, outwards 189; express parcels inwards, 76.

The Ford Reliability Tour arrived at this airport on October 6th and left on the 7th; 42 aeroplanes visited the airport on that occasion, some belonging to the official tour, the others being privately owned machines.

BUSY SHIPPING SEASON AT QUEBEC PORT

Staff of Customs-Excise Examiners Actively Engaged

THE port of Quebec has concluded a busy shipping season during which the staff of Customs-Excise examiners was actively engaged. Statistics supplied by the Collector, Alex. Larue, show that from the opening of navigation this year to September 15th, 294 vessels entered, with total tonnage of 1,736,602, carrying 56,047 passengers. For purposes of comparison it may be stated that shipping records of one hundred years ago indicate that in 1829, from the opening of navigation to September 15th, 708 vessels reported inwards at Quebec, tonnage 193,501, with 12,823 passengers.

One of the features of the port of Quebec is the examination of passengers' baggage by Customs officers on ships proceeding up the river from Father Point. These officers board incoming liners at Father Point, and examine the baggage and effects of cabin passengers on the way up to Quebec. All third class passengers disembark at Quebec and their baggage is examined on landing. During the present season of navigation, up to September 15th, 20 such trips were made by the examination staff to Father Point, number of cabin passengers dealt with, 7,692; pieces of baggage examined on board, 6,765; number of pieces of baggage forwarded in bond to Canadian points, 927, and to United States points, 2,909; amount of duty collected $6,363. On the baggage of the 7,032

This is a photograph of the staff of Customs and Excise Examiners at the Port of Quebec, who are employed on the water front during the season of navigation, and who also examine baggage on the big liners on the way up the river from Father Point to Quebec. The names from left to right are as follows: Bottom row: I. U. DesRosiers, A. Goulet, Jos. Shanahan, Supervisor; E. Mercier, F. de L. Casault. Top row: F. Blouin, L. Lortie, R. Rouleau, A. Cyr, J. N. V. Nadeau, L. P. Pedneau, L. Letourneau, J. A. Dion, J. A. Dube, C. E. Leclerc, R. Dorion.

third class passengers examined on the docks at Quebec $234 duty was collected.

Other facts of interest regarding the shipping season at Quebec this year, to September 15 are:—

Tender bearing Customs officers and steamship officials alongside the *Empress of Scotland*, ten miles from shore, off Father Point.

Reports of vessels inwards from sea, 294, outwards, 130; reports inwards coastwise, 1,114, outwards, 1,311; reports inwards, rivers and lakes, 64, outwards, 74; export entries, 1,513, in transitu for export, 23.

APPRAISERS' BULLETIN

An appraiser's bulletin (No. 3591), superseding bulletin 3546, has been issued for the guidance of Customs and Excise officers, as follows:—

From the information before the Department the following Chain Blocks are of a class or kind manufactured in Canada.

Chain Blocks—Electric. Triple and spur gear types, electric, up to and including 2 tons capacity.

Chain Blocks—Hand Operated. Triple and spur gear types, including travelling, up to and including 20 tons capacity.

Twin triple and spur gear types up to and including 5 tons capacity.

Worm gear type including travelling, up to and including 15 tons capacity.

Differential type up to and including 3 tons capacity.

Travelling trolleys (excluding those provided with automatic steering gear for negotiating I-beam track switches of the fixed tongue type), up to and including 20 tons.

Extension for extended operation of triple and spur gear types up to and including 5 tons.

ONTARIO COLLECTIONS

Customs duty collected in Ontario in the fiscal year ended March 31 last totalled $103,680,852. Toronto headed the list with $46,925,053, followed by Windsor (including Walkerville) with $18,536,364, and Oshawa with $6,969,833.

IN MANITOBA

Customs duty collections in Manitoba for 1928-29 were $10,881,713, of which Winnipeg contributed $10,359,745.

MARKING IMPORTED GOODS

Supplement No. 5 to Memo. No. 9-A, provides that blind embossed or die-stamped indications of the country of origin on printed or lithographed matter imported into Canada will not be accepted as satisfactory.

Collectors are now advised that hereafter this will not be held to apply to legibly blind embossed or die-stamped indications on imported Christmas or greeting cards.

Imported Christmas or greeting cards having thereon a blind embossed or die-stamped indication of the country of origin, satisfactory as to legibility and wording, and in a conspicuous position, may be regarded as complying with the provisions of Section 16 of the Customs Tariff Act.

EXCISE TAX REVENUE

Excise taxes (domestic and imported) collected during 1928-29 totalled $84,014,165. Ontario was responsible for $42,525,441, and Quebec $26,768,140.

IMPORTATION ALLOWED

Collectors are advised that the *National Police Gazette*, an illustrated weekly published in New York, is now permitted to be imported into Canada. Official Memorandum 255 to this effect has been issued.

EXPORTS FOR SIX MONTHS

Total exports of Canadian produce for the six months of this fiscal year, ended September, were of value of $571,611,596.

THE FAMILY ALBUM

J. Arthur Lemay is Assistant Chief Accountant, Customs and Excise Divisions, of the Department of National Revenue. Mr. Lemay joined the Civil Service in 1912 as Accountant in the Topographical Surveys Branch, Department of the Interior. In 1915 he was transferred to the former Inland Revenue department to reorganize the Accounts Branch, and was appointed Chief Accountant in 1916. When the Department of Inland Revenue was merged with the Customs Department in 1921, Mr. Lemay became Assistant Chief Accountant.

J. A. Lemay, Assistant Chief Accountant, Department of National Revenue.

Mr. Lemay was born in La Perade, Champlain County, Quebec, in 1875, and was educated at St. Anne's College. From 1897 to 1907 he was Accountant of the Dominion Flour Mills, Ottawa.

EXCISE DUTY REVENUE

Increases Shown in October Collections

THERE were increases in the amount of Excise duty collected in October, 1929, as compared with October, 1928, on potable and non potable spirits, cigarettes and manufactured tobacco. Total Excise duty collections in October, 1929, were $6,771,621; in October, 1928, $6,108,498.

The figures in detail were:—

Comparative statement of Excise Duty collections during the months of October, 1928, and October, 1929:—

October, 1929, spirits potable, $1,932,449; October, 1928, $1,889,521. October, 1929, spirits, non potable, $123,177; October, 1928, $118,448. October, 1929, malt, $407,417; October, 1928, $418,979. October, 1929, cigars, $72,217; October, 1928, $73,284. October, 1929, cigarettes, $2,981,281; October, 1928, $2,507,319. October, 1929, manufactured tobacco, $468,988; October, 1928, $395,992. October, 1929, foreign raw leaf tobacco, $751,525; October, 1928, $662,674. October, 1929, beer, $34,266; October, 1928, $31,988. October, 1929, licenses, $297; October, 1928, $289.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1928, and October, 1929:—

October, 1929. tobacco, cut, 1,556,709 pounds; October, 1928, 1,286,934 pounds. October, 1929, tobacco, plug, 690,808 pounds; October, 1928, 607,264 pounds. October, 1929, cigarettes, number 496,735,730; October, 1928, 417,738.930. October, 1929, cigars, number 24,230,115; October, 1928, 24,259,725. October, 1929, snuff, 97,424 pounds; October, 1928, 83,297 pounds. October, 1929, foreign raw leaf tobacco, 1,817,960 pounds; October, 1928, 1,604,758 pounds.

QUEBEC IN LEAD

Of the total amount $64,360,103, derived from Excise duties in the year 1928-29, the sum of $42,462,275 was collected in the province of Quebec. Ontario was responsible for $17,522,642.

PITHY FACTS ABOUT THE PREVENTIVE SERVICE

Seizures reported in October, 1929, were, Customs 293, Excise 128, total 421. In October, 1928, the total was 294; Customs 200, Excise 94.

In October of this year, 155 prosecutions were entered under the Customs and Excise Acts, and 140 convictions secured.

Many seizures of smuggled cigarettes continue to be made by the Preventive Service. Quebec headed the list in October, 1929, with 158,900 cigarettes; then came Ontario with 36,080, New Brunswick with 3,920, and Nova Scotia with 400.

The hunt for illicit stills goes on apace. Twenty-four complete stills and 6 parts of stills were found and seized in October, 1929. Saskatchewan led with 7 complete stills seized, Manitoba being a close second with 6.

Nova Scotia headed the list of seizures by provinces in October, 1929, with 101 Customs and 4 Excise. Alberta was at the bottom with 2 Customs and 1 Excise. Figures from the other provinces were:—Prince Edward Island, Customs 11, Excise 2; New Brunswick, Customs 16, Excise nil; Quebec, Customs 55, Excise 49; Ontario, Customs 48, Excise 19; Headquarters (Ottawa) District, Customs 5, Excise 7; Manitoba, Customs 18, Excise 14; Saskatchewan, Customs 23, Excise 31; British Columbia, Customs 14, Excise 1.

More spirits were seized in Quebec in October, 1929, than in the other provinces. The figures are:—Prince Edward Island, 21 gallons; Nova Scotia, 1,330 gallons; New Brunswick, 146 gallons; Quebec, 3,477 gallons; Ontario, 6 gallons; headquarters (Ottawa) district, 1 gallon; Manitoba, 82 gallons; Saskatchewan, 20 gallons; Alberta, nil; British Columbia, 56 gallons.

From April to October inclusive, 2,692 Customs and Excise seizures were reported by the Preventive Service. In the same period last year 2,164 were reported. During the seven months period this year, 25,511 gallons of spirits were seized, 11,215 gallons of beer, 649,664 cigarettes, 12,627 pounds of tobacco, and 154 stills. In the same period 474 automobiles and 48 vessels were placed under seizure. Seizures reported by provinces during the seven months were:—Prince Edward Island, Customs 51, Excise 22; Nova Scotia, Customs 441, Excise 40; New Brunswick, Customs 93, Excise 18; Quebec, Customs 241, Excise 275; Ontario, Customs 527, Excise 149; Headquarters (Ottawa) District, Customs 108, Excise 22; Manitoba, Customs 124, Excise 89; Saskatchewan, Customs 71, Excise 222; Alberta, Customs 38, Excise 37; British Columbia, Customs 112, Excise 12.

LARGE LIQUOR SEIZURE

Found in Barn by Officers in Nova Scotia

A LARGE seizure of smuggled liquor, amounting to 1,620 gallons, was made recently by officers of the Customs-Excise Preventive Service, Nova Scotia Division, in Pictou County. The liquor seized consisted of 1,485 gallons of rum, 87 gallons of whiskey, 33 gallons of gin and 15 gallons of assorted liquors. Acting on information received, Divisional Chief A. T. Logan and Officer Norman MacDonald, New Glasgow, found the liquor hidden in a barn on searching the premises at one o'clock in the morning. The seized liquor was placed in custody of the Collector of National Revenue at Pictou, N.S. This is one of the largest seizures of smuggled liquor made in Nova Scotia for some time, and much credit is due to the officers for their vigilance. The duty paid value of the liquor in question is $16,621.

BUSINESS AT TORONTO

During October, 1929, the record of business transacted at the Customs Postal Parcels Branch, Toronto, was as follows:—

Duty collected, $98,862; packages received, 40,617; packages delivered, 36,154; number of entries received, 1,066.

NEWS AND COMMENT

Halifax, N.S.: During the opening week of November four steamers were loading apple cargoes at Halifax for British ports, and a fifth lay at anchor in the stream awaiting a loading berth. Approximately 65,000 barrels were forwarded during this period. Over one quarter of a million barrels have already been shipped overseas from the port this season, which shows an increase of over 100,000 barrels above the figures for the corresponding period of last year.

Winnipeg, Man.: After the close of business on September 19, the employees of the examining warehouse, with representatives from other branches of the port of Winnipeg, assembled to recognize the retirement of E. Welte, until recently Warehouse Keeper, after twenty-three years in the Customs service. On behalf of the staff a purse of gold was presented to Mr. Welte by D. J. Scott, Surveyor and Acting Collector, who referred to the high regard in which the retiring officer was held by his colleagues during his lengthy association with the Customs, and expressing the hope that he might enjoy his retirement for many years.

Sarnia, Ont.: The death occurred suddenly on October 16, 1929, of Arthur E. Reeves, Acting Senior Customs Examiner at the Sarnia tunnel. Mr. Reeves was 50 years of age, and was first employed in the service in 1914. Deceased was prominently identified with the Dominion Customs and Excise Officers Association, being a past president of the Sarnia branch. His untimely death is much regretted.

Montreal: The Montreal Customs and Excise officers have a Bowling League, organized in 1923, with six teams. The present season's schedule is now in operation and the weekly games are well attended. A. Magnan, Collector of the Port, is Honourary President of the League, and one of the two trophies presented by well-wishers for annual competition, is displayed in his office the year round.

The semi-annual sale of unclaimed goods authorized by regulations was held recently and approximately $4,000 realized. These sales are well patronized and bidding is keen.

The sympathy of the staff is extended to Mr. T. Slattery, Principal Clerk of the Export & Shipping department, on the loss of his son Jack, a well known local athlete, who died recently at the age of twenty-one, after a long illness.

Ottawa: For the second successive year three members of the National Revenue Department, Robert Shaw, Fred Tory, and George Addison, had the distinction of again being members of the Ottawa Lawn Bowling Club's rinks which successfully defended and retained the Governor General's trophy, one of the most prized and sought for in bowling circles, defeating two Montreal rinks of the Westmount Club by the small margin of one shot. Members of the 1928 team were honoured with those of 1929 by being presented by the City of Ottawa with the civic crests which are donated to those connected with sport who bring championship to the city. Controller Gerald Sims made the presentation, representing the mayor, and congratulated the players on their signal success in winning the trophy in the first two years of its existence.

In the *News and Comment* column of the May number, a challenge was issued by the Toronto branch of the Sales Tax and Excise to any five-man bowling team in the National Revenue service to roll during the next season. As the headquarters bowling team has heretofore considered itself more or less supreme in Civil Service bowling circles in Ottawa, having held the Edelsen Civil Service Challenge duck-pin trophy last season, it is hoped a match may be arranged with the above mentioned challengers, or with any other National Revenue team which would care to question the claimed supremacy of the headquarters men.

Address any preliminary correspondence in care of the *Editor*, stating the kind of pins.

DEPARTMENTAL RULINGS

The Sullivan Core Splitter, a tool used in splitting cores from drills. Tariff item 454a.

Bulb Fibre, per samples, from F. Rynveld & Sons, New York, and from H. V. D. Mey Nzn, Oegstgeest, Holland, and used for the propagation of bulbs. Tariff item 711.

Thwing Basis-Weight Paper Scale, which indicates the weight per ream of paper sheets directly from the weight of a single sheet. Tariff item 437.

Brady-Lites, used in hospitals and by physicians in private practice for providing illumination for surgical and diagnostic purposes. Tariff item 435.

Lincoln Automatic Giant Scrubber and Lincoln "Type Ten" Automatic Scrubber, two portable scrubbers, electrically operated, for scrubbing floors. Tariff item 519.

"Whirldry" Clothes Washer, a small electrically operated clothes washer designed for use principally in small apartments. Tariff item 453.

Bear Wheel Aligner No. 10, a special gauge for measuring the wheel pitch and toe-in of motor vehicle wheels. Tariff item 657.

Templet of steel, coppered, for storage of Bear Wheel Aligner when not in use. Tariff item 454.

Bear Axle Gauge No. 40, a special gauge for measuring in degrees the caster or tilt of front axles. Tariff item 657.

Bear Axle Straightening Gauge No. 70, a special gauge for lining up bent and twisted axles. Tariff item 657.

Bear Tracking Gauge No. 50, a special gauge for checking alignment of front and rear axles. Tariff item 657.

Bear Spindle Gauge No. 2. a special gauge for checking the trueness of axle spindles. Tariff item 657.

Bear Toe-In Gauge No. 30, a special gauge for measuring toe-in of either front or rear wheels. Tariff item 657.

Articles of tableware manufactured of china, porcelain, white granite or ironstone, imported in packages of rolled oats. Tariff item 287.

Ensilage Cutter and Silo Filler. Tariff item 448.

Publication or pamphlet entitled "Soot," issued by Wilckes-Martin-Wilckes Co., New York, N.Y. Tariff item 178.

Telephone poles of wood, peak-roofed and gained and bored for crossarms, whether creosoted or not. Tariff item 506.

Dressed fur skins bound on the edge with tape. Tariff item 625.

Empty paper bags enclosed in sacks containing imported rice. Tariff item 193.

Insulating board known as "Inso Board," manufactured of straw by Messrs. Stewart Inso Board Company, St. Joseph, Mo., U.S.A. Tariff item 192.

Clear Navon, per sample, from the Consolidated Specialties Corporation, Chicago, Ill. Tariff item 249.

Black Navon, per sample, from the Consolidated Specialties Corporation, Chicago, Ill. Tariff item 247.

Presotim, per sample, a wood preservative manufactured by the Powell Duffryn Steam Coal Co. Ltd., Cardiff, Wales. Tariff item 247.

Waxed wrapping paper having printed thereon the words "Allen's Dairy Cream Toffee." Tariff item 178.

Artificial flowers, per samples, made of paper coated with wax. Tariff item 199.

"Cloro," a cleaning preparation from the National Chemical and Manufacturing Co., Chicago. Tariff item 220b.

"Plastex," from the Reardon Company, St. Louis, Mo. Tariff item 246.

"Laux" or "Lauxtex," a plastic wall coating from I. F. Laucks Co. Inc., Seattle, Wash. Tariff item 246.

"Marb-L-Cote" from the Marb-L-Cote Inc., Chicago. Tariff item 246.

"Plastone" from the Plastone Products Corporation, Baltimore, Maryland. Tariff item 246.

"Duralith" from the Duralith Corporation, New York, N.Y. Tariff item 246.

* * THE LETTER BAG * *

A Breeze From The West

Bertram de Wiele, Sub-Collector at Vernon, B.C., sends the following breezy letter:

The letter of H. F. Thorne in the October number of the *Review*, which I fully endorse, is a candid presentation of conditions, of which the majority of officers, employed in larger ports where the work is specialized, are ignorant. I believe these matters have been brought to the attention of the Department recently, but of course one recognizes that the situation cannot be changed overnight.

There is, however, one phase of the situation that could well be dealt with at once, and that is the matter of relieving officers at two men ports and outports.

The Department emphasizes, very rightly, that our first consideration is service to the public.

Mr. Thorne has enumerated a few of the duties that devolve at times on one man at a port such as Abbotsford, B.C., where, I believe, the staff comprises more than two. Try to comprehend the situation when there is only one man left to render these services.

There are approximately six weeks in each year when the public does not get the full service to which it is entitled, at ports and outports not supplied with a relieving officer, while one or other of the local officers is taking his statutory leave of absence. Overtime pay, albeit very welcome, is no remedy.

A man cannot be in two places at once, and somehow or other if his duties call him out (there are many legitimate reasons for his temporary absence from the Customs office during the day), an officer frequently finds some awaiting his services on his return. On these occasions the lamentations of Jeremiah would sound like a purr of contentment compared to the vigorous comment of some business man who has been waiting for your return. Acquainting them of the fact of your single minded—and bodied—attention to duty, does not usually placate the waiting one. After hearing your explanation that you are doing the work alone he enquires why the Department does not see to it that the public shall receive adequate service.

We are comfortable most of the time at Vernon, B.C., and I assume the same condition exists elsewhere. To a man who takes his work seriously, the giving of a few extra hours during the year is not much of a hardship, but the attempt to achieve the impossible, during the three weeks the other man is on leave, is the thing that hurts. One knows that in spite of the extra hours devoted to the attempt, he is not, during this period, satisfying the public for whose benefit, in the last analysis, he is putting in this extra time. There's the rub, and it is the local officers who feel the friction.

Permit me to tender felicitations on the third anniversary of our departmental magazine. I am not a literary man, but I can at least observe that you have fully maintained the high standard set in the initial number of the *Review*, and that is a worthy achievement.

In Again, Out Again

H. H. Hyde, an officer at Roosville, B.C., writes in part:—

I see in the *Review* many letters of appreciation of courtesy extended to tourists, and the general public, crossing the International boundary, both in and out. It is a pleasure for all officers to read these letters. The *Review* is a very instructive paper, not only to the officers and employees of the Department of National Revenue, but to the public in general. It creates a better understanding and more co-operation between the Department and its employees.

I would like to tell you of one of the many curious incidents which border officers meet with occasionally. Recently a very stout lady dressed in hiking breeches, high boots and cowboy hat, drove up to the office, ran in, and said breathlessly:—" What sort of red tape do I have to go through to get into Canada to-day?" The information was politely given but the visitor ran out again and up to the time of writing has not been seen since.

Wishing the *Review* long life.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the November number:—

(1) If an officer has served for twelve years, and owing to ill health is unable to continue, is he entitled to a superannuation allowance, or would he merely be entitled to have returned to him the amount deducted from his salary? If an officer not in ill health asks the Department to be allowed to resign, what allowance, if any, does he receive?

(2) What port led in Customs-Excise collections for the first six months of this fiscal year?

(3) Is there any provision by which machinery or any goods of a value less than $10 may be exported from Canada for repairs, and re-entered on payment of duty on cost of repairs or alterations only?

(4) Since Confederation what Minister of Customs held that office for the longest period?

The answers are as follows:—

(1) A contributor to the Superannuation fund after twelve years' service would be entitled to an allowance, computed according to the regulations, provided he submitted the requisite evidence that he was permanently incapacitated. If an officer resigns after ten years' service, he may receive a refund of his contributions to the Superannuation fund without interest.

(2) During the first six months of the current fiscal year the Port of Toronto collected more Customs duty than Montreal, but in respect of Excise taxes and Excise duty Montreal collected considerably more than Toronto. The figures for the two leading ports for the six months are:—Montreal, Customs duties $23,755,322, Excise taxes $10,315,267, Excise duties $22,302,158, Sundry collections $68,263. Total $56,441,010. Toronto, Customs duties $25,446,893, Excise taxes $6,920,304, Excise duties $1,078,455, Sundry collections $35,835. Total $33,481,487.

(3) No.

(4) The late Honourable William Paterson was first Controller of Customs and then Minister of Customs, from 1896 to 1911.

These questions will be dealt with in the next number:—

(1) A contributor under the Superannuation Act, 1924, served in the Civil Service in a temporary capacity from May, 1920, to September, 1925, during which time he did not contribute to any superannuation fund. On October 1st, 1925, he received permanent appointment, on which date he elected to pay arrears for past service. In computing allowances of such contributor under the Act, would the average salary be based upon salary received during the last ten years of service (Part 1, Sec. 6) or upon average salary received during the last five years of service (Part IV, Sec. 22 (1))?

(2) Is the statutory increase of $60 granted to permanent officers in 1926, applicable to the salaries of officers who have since that time entered the service, or have been placed on the permanent list?

(3) Would it be possible to have Form E. 7 issued in duplicate so that a copy could be kept on file for reference?

(4) An officer is stationed at a port where there are no bonded factories or distilleries which makes it difficult to secure any practical experience in Excise work. In the event of such officer desiring to take the examination for Special Class Exciseman, what course of study is recommended and what books and forms are needed?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

OCTOBER-NOVEMBER

ADDITIONS

Nova Scotia

Pictou: H. E. MacArthur, Customs Excise Clerk.

Quebec

Lake Megantic: T. Michaud, Customs Excise Examiner.

Montreal: J. C. Amyot, Albert Bousquet, Joseph Dalpe, Customs Excise Examiners; Lucien Lavigne, F. A. R. Sauve, O.A.S., Customs Excise Clerks.

Ontario

Bridgeburg: F. T. Purcifer, O.A.S., Customs Excise Clerk.

Chatham (Erieau): M. K. Jackson, Sub-Collector of Customs and Excise, Grade 1 Outport.

Guelph: A. M. McCrae, O.A.S., Customs Excise Clerk.

Kitchener: A. V. Zellar, O.A.S., Customs Excise Clerk.

Toronto: E. C. Down, Clerk, Grade 1.

Windsor-Walkerville: M. G. Barclay, Jos. Barton, O.A.S., R. H. Brown, O. F. Cameron, O.A.S., A. J. Chauvin, C. E. Christmas, O. W. Clinkman, O.A.S., Jas. Conely, T. E. Cox, W. A. Dawson, Customs Excise Examiners; P. E. Duval, Customs Excise Clerk; M. P. Frawley, L. D. Heslip, G. O. Holditch, S. C. S. Irwin, Norman LePain, Angus MacKinnon, J. E. Mansell, W. P. Matthews, G. S. Murray, W. H. O'Brien, W. K. O'Flanagan, G. A. C. O'Hara, C. L. Parker, O.A.S., A. E. Pinnegar. Customs Excise Examiners; S. L. G. Potter, Customs Excise Clerk; J. L. Prendergast, E. G. Prior, O.A.S., H. O. Prior, O.A.S., G. J. Putman, H. E. Reid, R. F. Ross, Jas. Shilliday, C. C. Sinclair, H. J. Smith, O.A.S., W. R. Stapleford, O.A.S., H. L. Stilwell, G. W. Stokes, O.A.S., Evan Thomas, O.A.S., G. A. Tooley, G. W. J. Trevor, G. C. Walker, J. M. Walker, O.A.S., F. L. Webster, John Wilson, Barney Witheford, O.A.S., Customs Excise Examiners.

Manitoba

Winnipeg: Samuel Melvin, O.A.S., Watchman.

Alberta

Calgary: D. P. Foster, O.A.S., Customs Truckman.

British Columbia

Vancouver: Terence Witherspoon, O.A.S., Clerk, Grade 1.

Preventive Service

P. V. Monahan, Customs Excise Enforcement Officer.

Inspection

Miss C. D. Coleman, Stenographer, Grade 2; H. A. Hignell, C. L. Lang, E. S. Mann, J. R. Thomson, Excise Tax Auditors.

Administrative

Roy Gibbons, Clerk, Grade 1; Miss G. M. L. Jarchow, Stenographer, Grade 2; Elzear Lajambe, Clerk, Grade 2; E. F. May, Clerk, Grade 4; Miss A. M. MacLellan, Stenographer, Grade 2.

DEDUCTIONS

Quebec

Athelstan (Herdman): John Oliver, Customs Excise Enforcement Officer.

Montreal: P. J. Cooney, Senior Customs Excise Examiner; J. E. W. Duhaime, Customs Excise Examiner.

Rock Island: C. E. Smith, Customs Excise Examiner, Seasonal.

St. Johns (Frelighsburg): T. LaMothe, Customs Excise Examiner, Grade 1 Outport.

(Lacolle): A. L. Poirier, Customs Excise Examiner.

(Noyan): W. B. Sturgeon, Customs Excise Examiner, Grade 1 Outport.

Sherbrooke (Comins Mills): E. Brulotte, Customs Excise Examiner, Grade 1 Outport.

(Hereford Road): E. Boisclair, Customs Excise Enforcement Officer.

Ontario

Bridgeburg: J. W. Allen, Wm. Chisholm, C. E. Parson, Alford Wright, Customs Excise Examiners.

Fort Frances: L. C. Delgaty, Customs Excise Examiner.

Fort William: T. E. Batchelor, Customs Excise Examiner.

Gananoque: G. L. Cotton, Customs Excise Examiner.

Kenora (Bigsby Island): W. Hales, Customs Excise Examiner.

Niagara Falls: L. F. Townsend, Customs Excise Examiner.

(Queenston Bridge): T. E. Cox, M. P. Frawley, Customs Excise Examiners.

Windsor-Walkerville: L. W. Lamon, E. R. Young, Customs Excise Examiners.

Manitoba

Emerson: J. G. E. Shnier, H. V. Stinson, Customs Excise Examiners.

Alberta

Calgary: Albert Foreman, Customs Excise Clerk.

British Columbia

Nelson (Paterson): A. D. Christie, Customs Excise Examiner, Grade 1 Outport.

New Westminster (Pacific Highway): L. H. Bagg, J. M. Brown, T. S. Chutter, Fred Doupe, Customs Excise Examiners.

Victoria: W. G. Watson, Customs Excise Examiner.

Preventive Service

H. V. Dexter, Customs Excise Enforcement Officer.

Inspection

R. H. Bernard, Excise Tax Auditor; Miss E. G. Peveril, Miss B. M. Rastin, Stenographers, Grade 2.

Administrative

A. M. Belleau, Clerk, Grade 4; Miss V. Jolicoeur, Stenographer, Grade 2; J. W. R. Morest, Clerk, Grade 1; W. F. Roche, Typist, Grade 2; J. D. Taylor, Clerk, Grade 2; Miss M. F. Varcoe, Stenographer, Grade 2.

PROMOTIONS

Nova Scotia

Halifax: L. J. Hayes, from Customs Excise Clerk to Cashier and Computing Clerk.

New Brunswick

St. John: G. P. Lanyon, from Customs Truckman, to Customs Excise Examiner; J. H. McKay, from Messenger to Customs Excise Examiner.

Quebec

Sherbrooke: J. O. Gauthier, from Customs Excise Clerk to Cashier and Computing Clerk.

Ontario

Cobourg: G. W. King, from Customs Excise Clerk to Cashier and Computing Clerk.

Guelph: G. L. Bush, from Computing Clerk to Assistant Customs Appraiser.

Sarnia: G. A. Lambert, from Customs Excise Examiner to Senior Customs Excise Examiner.

Toronto: J. S. McAllister, from Clerk, Grade 1, to Customs Excise Clerk; H. S. Meredith, from Express and Postal Computing Clerk to Computing Clerk; S. G. Taylor, from Customs Appraiser to Customs Express or Postal Superintendent.

Windsor-Walkerville: A. G. Bagley, B. Benton, W. Fletcher, from Customs Excise Examiners to Senior Customs Excise Examiners; D. M. Craig, from Computing Clerk to Senior Customs Excise Clerk.

Saskatchewan

Regina: John Blake, from Express and Postal Computing Clerk to Computing Clerk.

Preventive Service

M. F. E. Anthony, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 3.

Inspection

Mitchell Callander, P. B. Mills, from Investigator of Drawback Claims to Senior Investigator of Drawback Claims.

Administrative

Fred Clifford, C. G. Gaudry, H. J. Gaul, J. H. Hector, from Clerks, Grade 3 to Clerks, Grade 4; J. H. Marshall, S. S. Milford, from Clerks, Grade 2, to Clerks, Grade 3; D. J. Rae, from Clerk, Grade 3, to Clerk, Grade 4; Wm. Ryder, from Examiner of Refund Claims, to Senior Customs Excise Checking Clerk.

TRANSFERS

A. D. Batchelor, from Customs Excise Examiner, Emerson, Man., to Customs Excise Enforcement Officer, Preventive Service.

B. A. Glynn, from Customs Excise Examiner, Bridgeburg, Ont., to Customs Excise Examiner, Niagara Falls, Ont.

K. C. McKenzie, from Sub-Collector of Customs and Excise, Grade 1 Outport, Chippawa, Ont., to Customs Excise Examiner, Niagara Falls, Ont.

L. A. McLean, from Customs Excise Clerk, Medicine Hat, Alta., to Customs Excise Examiner, Vancouver, B.C.

PROMOTIONS AND TRANSFERS

James Ford, from Customs Excise Examiner, Grade 1 Outport, Barrie, Ont., to Customs Excise Clerk, Toronto, Ont.

J. L. P. Thibaudeau, from Customs Excise Enforcement Officer, Armstrong, Que., to Customs Excise Clerk, Sherbrooke, Que.

AT LEASIDE

At the Leaside Air Harbour, Toronto, during October, 1929, aeroplanes reported inwards numbered 37; outwards 40. Passengers reported inwards 56; outwards 50. Baggage examined 20 pieces.

A YEAR'S BUSINESS

In the fiscal year ended March 31, 1929, the value of imports into Canada for home consumption was $1,265,679,091. Exports were $1,388,896,075. Customs duty collected was $200,479,505.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1928 AND 1929

—	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,189,702 09	16,803,984 01		
Less Refunds and Drawbacks	1,233,298 01	1,036,845 11		
Net	14,956,404 08	15,767,138 90		810,734 82
Excise Taxes	7,685,485 01	5,572,440 05		
Less Refunds and Drawbacks	123,485 00	57,009 10		
Net	7,562,000 01	5,515,430 95	2,046,569 06	
Excise Duties	5,811,402 70	6,054,897 23		
Less Refunds and Drawbacks	123,173 80	140,608 48		
Net	5,688,228 90	5,914,288 75		226,059 85
Sundry Collections	77,231 70	98,327 69		
Less Refunds and Drawbacks	108 98	169 14		
Net	77,122 72	98,158 55		21,035 83
Net Totals	28,283,755 71	27,295,017 15	2,046,569 06	1,057,830 50
Net Decrease			988,738 56	

TOTALS FOR EIGHT MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	132,905,990 42	141,235,166 16		
Less Refunds and Drawbacks	9,412,855 21	11,649,120 30		
Net	123,493,135 21	129,586,045 86		6,092,910 65
Excise Taxes	54,933,079 28	44,059,007 58		
Less Refunds and Drawbacks	647,419 25	541,473 09		
Net	54,285,660 03	43,517,534 49	10,768,125 54	
Excise Duties	43,908,230 73	46,781,856 00		
Less Refunds and Drawbacks	526,499 91	553,879 17		
Net	43,381,730 82	46,227,976 83		2,846,246 01
Sundry Collections	811,153 91	851,826 36		
Less Refunds and Drawbacks	169 04	657 00		
Net	810,984 87	851,169 36		40,184 49
Net Totals	221,971,510 93	220,182,726 54	10,768,125 54	8,979,341 15
Net Decrease			1,788,784 39	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1928 AND 1929

—	November, 1928	November, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,514,661 35	2,091,908 44		577,247 09

TOTALS FOR EIGHT MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	55,622,169 33	65,851,938 94		10,229,769 61

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER AND THE EIGHT MONTHS ENDED NOVEMBER, 1928 AND 1929

—	Unit	November, 1928		November, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			167,013,618		111,0 8,332
Total Exports (Foreign Produce)			3,078,030		2,177,634
Principal items of Exports—	Unit				
Wheat	Bush.	75,416,597	79,252,221	22,444,896	28,550,931
Wheat flour	Brls.	1,159,213	6,488,733	538,038	3,427,542
Fish	Cwt.	725,048	4,035,365	685,278	4,079,776
Furs	$		580,694		875,347
Meats	Cwt.	114,512	2,182,845	64,760	1,236,875
Cheese	Cwt.	154,314	3,380,456	139,247	2,833,225
Planks and boards	M. ft.	157,527	4,645,552	152,172	4,293,670
Wood pulp	Cwt.	1,554,480	3,856,257	1,651,694	4,152,432
Newsprint	Cwt.	3,923,734	12,422,625	4,582,825	13,294,287
Automobiles and parts	$		3,892,811		2,896,909
Copper, unmanufactured	Cwt.	148,521	1,880,422	149,339	2,401,348
Nickel, unmanufactured	Cwt.	94,405	2,166,026	84,757	2,013,719
Imports, entered for Consumption.—Free goods			38,388,772		41,420,030
Imports entered for Consumption—Dutiable goods			64,577,938		67,158,106
Total Imports entered for Consumption			102,966,710		108,578,136

—	Unit	Eight months ended November, 1928		Eight months ended November, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			940,792,777		801,945,486
Total Exports (Foreign Produce)			16,123,869		17,324,514
Principal items of Exports—	Unit				
Wheat	Bush.	264,112,016	316,555,303	137,726,225	167,236,687
Wheat flour	Brls.	7,138,671	42,977,505	5,624,809	32,044,721
Fish	Cwt.	2,908,571	23,324,678	2,681,889	23,561,346
Furs	$		11,865,334		11,595,580
Meats	Cwt.	792,568	14,541,866	567,729	11,355,531
Cheese	Cwt.	1,040,965	23,179,889	850,436	16,750,694
Planks and boards	M. ft.	1,221,367	34,266,116	1,291,575	34,024,878
Wood pulp	Cwt.	11,445,954	29,934,766	11,481,801	29,335,867
Newsprint	Cwt.	28,727,694	91,732,534	33,535,602	98,460,566
Automobiles and parts	$		26,631,972		29,114,468
Copper, unmanufactured	Cwt.	1,205,888	15,049,341	1,430,790	22,877,562
Nickel unmanufactured	Cwt.	663,489	14,568,192	674,765	16,244,415
Imports entered for Consumption—Free goods			296,689,355		307,375,903
Imports entered for Consumption—Dutiable goods			545,039,637		577,766,899
Total Imports entered for Consumption			841,728,992		885,142,802

A LITTLE CORNER OF GASPÉ

THE building of new highways and the improvement of old roads have opened the door to the scenic beauties of the Gaspé peninsula, with its rugged hills and fertile valleys swept by the salt breath of the sea. During the past season hundreds of tourists visited this quaint historic part of Canada. This photograph of Percé Rock, the resting and nesting place of the gannet, the gull and other sea fowl, was taken by Mr. William Ide, General Executive Assistant, Department of National Revenue.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.
Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Cunning Tricks Of Opium Smugglers
Seizure at Vancouver reveals strange methods

Many Memories of Old Montreal
Retirement of R. J. Lunny after fifty years

Early Customs Days in Yukon
Closing of oldest outport at Forty Mile

Interesting Income Tax Judgment
Text of decision in Exchequer Court

Chief Excise Tax Auditor Appointed
R. A. Bishop promoted to vacant position

Nine Months Revenue And Trade
Facts and figures to end of December

Staff Changes In Income Tax Division
News of promotions in some districts

News and Comment, Editorial,
Rulings, Letter Bag and Question Box

Christmas Rush Well Handled

COPING with tons of packages from all parts of the world, excellent work was performed during the Christmas and New Year season by the staffs at the Customs Postal Branches. The quantity of parcels exceeded previous records, and the officers were almost overwhelmed by an avalanche of these wrapped tokens of friendship and good-will. At Montreal, Toronto, Winnipeg, Vancouver and other large centres the reinforced staffs worked literally night and day to ensure that advice cards might be sent to recipients, and parcels cleared in time. There was little or no delay at the delivery counters, and the cashier wickets, and quick and efficient service was given. Much credit is due to all concerned for the manner in which this work, often under trying conditions, was done. The Customs Express branches were also exceedingly busy during the pre-holiday period, and handled the mass of work expeditiously.

Changes in Staff

SOME important changes have been made in the staff of the Income Tax division at Vancouver. Norman Lee, formerly Acting Inspector, has been appointed inspector of the Vancouver district, F. J. Grover, C.A., formerly Chief Assessor at Vancouver, is now Assistant Inspector, and Arthur C. Cox has been made Chief Assessor. Hon. W. D. Euler, Minister of National Revenue, has also approved the promotions of W. C. M. Grant to Assistant Inspector of Income Tax at Winnipeg; A. E. Ladler from Assessor, Grade III, to Assistant Inspector of Income Tax at Edmonton, and G. E. Ritchie from Acting Inspector of Income Tax to Inspector of Income Tax at Charlottetown, P.E.I.

So Far, So Good

ANALYSIS of the revenue statement contained in the REVIEW each month shows the excellent results which are being secured by the three divisions of the Department. During the eight months of the fiscal year ended November 30, the revenue from Customs duties increased $6,092,910, Excise duties $2,846,246, and Income Tax $10,229,769. These figures are in comparison with the receipts for the corresponding period of the previous year. Owing to the sales tax being reduced from three to two per cent, a decrease in the revenue from Excise taxes for the eight months of $10,768,125 is recorded. For the nine months ended December, the Customs increase was $3,890,282, Excise duties $2,714,390, and Income Tax $9,862,972. This is a fine record, and the New Year commences with the staff of the three divisions pressing onward in an effort to make the results of the fiscal year 1929-30 an outstanding one in the annals of National Revenue.

Stop the Leaks

FROM time to time the Department issues *confidential* bulletins for the guidance of appraisers and other officers concerned. The contents of such bulletins and the information contained therein should not be divulged to outsiders. They are of a *confidential* nature and must so be regarded. The attention of the Department has been drawn to leaks in this regard. Such leaks must be plugged at once. Officers are reminded also that the business of importers at Customs Houses must be regarded as strictly confidential. In no circumstances is it to be disclosed to or discussed with outsiders. These rules are elementary and are to be scrupulously observed.

New Chief Auditor Appointed

A PROMOTION of more than passing interest, just announced, is that of Robert Arthur Bishop, from Special Excise Tax Auditor to Chief Auditor of Excise Taxes.

Mr. Bishop was born at Dudswell, Que., 45 years ago. He was educated in the Public and High Schools there, and obtained matriculation. He later qualified for the degree of C.G.A. in Ontario. For some years Mr. Bishop was engaged in accountancy in connection with commercial companies, and during the war served as a travelling auditor for the Imperial Munitions Board.

Mr. Bishop was appointed to the position of auditor in the Department of Inland Revenue in September, 1920, and his advance has been steady. In the few years spent in the Excise Division, Mr. Bishop has won the respect of his colleagues and of those with whom he has been associated. His quiet, dignified, reserved manner has made for him many friends in the business world, and his tact in dealing with intricate problems which confronted him in his duties as Special Excise Tax Auditor has gained for him high appreciation, both of the Department and the business community. It is felt that in Mr. Bishop's promotion merit has been rewarded, and the good wishes and congratulations of his friends in and out of the Department will come to him in his new duties.

Promoted

TWO promotions of departmental interest, announced by the Civil Service Commission, are those of Charles E. Wood to the position of Chief Clerk, Staff and Estimates Branch, and Leslie W. Holmes, to Chief Clerk, Supplies Branch. Each of these officers entered the service of the Department in 1914, and has risen steadily. Mr. Wood takes the place of the late Charles B. Patten, and Mr. Holmes the position formerly held by the late J. H. Johnson. These promotions are the result of faithful and conscientious service, and are well received by the colleagues and friends of the two officers in question.

Up in the Yukon

OCCASIONALLY in some dry official memorandum or circular issued to Collectors, there is an unexpected glint of romance. It may be the mere name of a place or a district which brings a momentary picture of adventure and glamour. Then it fades and is gone, and nothing but the bare printed official word remains. So it was when to the *Editor's* desk the memorandum came notifying all officers concerned of the closing of the Preventive Station of *Rampart House*, Yukon Territory, and the establishment of a station at *Old Crow* under the port of *Dawson*. These names conjure up the stories of the Trail of Ninety-Eight, the great stampede into the Klondyke, participated in by people in all walks of life, many of whom expected not only to find gold sacked up beside the trail, but a four horse team standing by the sacks to haul them away for them. Bitter disappointment was of course in store for many, and much suffering and privation. In latter years large quantities of raw furs were exported from the Preventive Station of *Rampart House,* that region being very productive of muskrat pelts. Not long ago in a letter to the *Editor,* H. W. Betts, Collector of National Revenue at Dawson, mentioned one export entry of raw furs valued at $47,551. But *Rampart House* has now gone from the list, with *Forty Mile* and other Customs points with names smacking of adventure, and into the picture steps *Old Crow.*

A Difficult Boundary Patrol

NATIONAL Revenue officers engaged in the work of enforcing Customs laws and regulations, and of protecting the revenue in sparsely settled and outlying sections of the international boundary country, frequently encounter unusual difficulties and hardships. During the past summer a trip of investigation was undertaken by Special Officer Paterson, of Fort Frances, and two assistants, through the boundary lakes and other waters lying between the Lake of the Woods and Lake Superior. This region is the happy hunting and fishing ground of many tourists from the United States. On the trip in question Special Officer Paterson and his companions travelled 1,500 miles by canoe, paddling or using an outboard motor, and several hundred miles by motor patrol boat and by automobile, covering every lake from Rainy Lake to Basswood Lake in the Quetico reserve. Duty collected was in the neighbourhood of $900.

Extended to Cuba

COLLECTORS of National Revenue have been notified that by Order in Council dated December 3, 1929, the benefit of the Intermediate Tariff is extended to products originating in and coming from the Republic of Cuba, when imported and conveyed without transhipment from a port of the Republic of Cuba or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea or river port of Canada.

Invoices of goods for entry under the Intermediate Tariff shall be certified to as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The Certificate of Origin shall be in form similar to the Certificate Form A, Memorandum No. 11, revised.

The terms of the Order in Council include the provision that the arrangement effected thereby shall remain in force for a term of two years from the 22nd November, 1929, unless a permanent trade convention is completed before the expiration of such period of two years.

Memorandum No. 85 Revised is superseded.

Successful Season

THE last ship from sea arrived at the port of Montreal on November 27, 1929. The total number of ocean liners to arrive during the season was 204, an increase of 21 over 1928. Increases are shown all along the line. Passengers arriving were 44,174, an increase of 4,662 over last year. Pieces of baggage examined by the staff of Customs examiners were 87,967, an increase of 14,357 pieces. In addition, 3,584 pieces were forwarded in bond to United States points and 852 to Canadian points. One of the interesting points of the season's Customs business on the Montreal docks is the large increase in "small collections." The revenue thus collected during the season now ended was $15,670, against $11,331 for the previous year. It has indeed been a busy and successful season for the waterfront staff.

Under the direction of C. E. Killoran, Superintendent, and J. Belisle, Supervising Officer, a staff of 48 examiners, 2 appraisers and 2 cashiers was actively engaged from the latter part of April to the end of November. The St. Lawrence route is attracting more travellers each year, consequently the various shipping companies have been encouraged to put larger vessels on their Montreal run. Another feature of the past season was the increasing number of automobiles taken by those travelling abroad. The records show that 235 cars were exported in this manner and 111 landed, compared with 153 exported and 53 landed during the previous year. Travellers are favourably impressed with the efficient arrangements made for the clearing of these cars by Customs officials, as the passenger upon disembarking finds his automobile landed on the docks just as quickly as his baggage. The steamship companies have expert men waiting to prepare his car for the road, and within half an hour after the liner's arrival, he is on his way homewards. Montreal also has a reputation for the quick clearing of ships; baggage is landed simultaneously with the passengers, and placed under letters, corresponding with the first letter of their surname. Officers are waiting to proceed with their examination, and when this is completed railway checkers arrange for the baggage to be forwarded through to its destination. No one is allowed inside the sheds except those in possession of a permit, and these are issued sparingly, in order to give the officers plenty of room in which to work.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the nine months of the fiscal year, December, 1928 and December 1929. Decreases are marked *.

Districts	1928-29	1929-1930	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
Charlottetown	....	40,314 46	40,314 46	Winnipeg......	3,112,581 04	3,552,304 32	439,723 28
Halifax.........	587,313 72	598,512 08	11,198 36	Regina.........	576,457 75	651,627 34	75,169 59
St. John.......	532,792 01	589,267 16	56,475 15	Saskatoon.....	181,177 90	261,181 22	80,003 32
Quebec.........	1,141,060 63	1,259,082 57	118,021 94	Pr. Albert.....	50,986 51	61,447 02	10,460 51
Montreal......	17,824,607 48	21,232,460 31	3,407,852 83	Calgary.......	901,697 38	1,341,569 44	439,872 06
Ottawa........	2,260,981 06	2,276,485 24	15,504 18	Edmonton.....	370,455 22	541,018 46	170,563 24
Kingston......	414,842 67	370,119 26	* 44,723 41	Vancouver.....	3,964,411 32	4,326,000 29	361,588 97
Belleville......	327,863 28	414,080 16	86,216 88	Yukon.........	27,464 64	22,475 65	* 4,988 99
Toronto.......	15,521,538 13	17,936,436 33	2,414,898 20	Head Office...	....	14,980 85	14,980 85
Hamilton......	4,352,237 83	5,275,585 04	923,347 21				
London........	4,059,775 26	5,294,356 56	1,234,581 30	Total....	56,600,260 42	66,463,232 80	9,862,972 38
Ft. William....	392,016 59	403,929 04	11,912 45				

* * HERE AND THERE * *

New Year's resolutions come easily and unfortunately are often sunk without leaving a trace.

One good resolution in regard to the stock market might be:—"Let the rest of the world go buy."

Edmonton, the gateway of the North, was named by Hudson's Bay officers. George Sutherland built the first Edmonton House for the Hudson's Bay Company in 1795, and called it after the birthplace of John Pruden, his clerk, who was born in Edmonton, near London, where *John Gilpin* rode the horse so fast, as told in *Cowper's* poem.

With the eye and instinct of trained strategists the old fur traders picked the site of Edmonton for its location as a trading centre of the vast territory then known as the Saskatchewan country, but now known as the province of Alberta. From Fort Edmonton the windings of the Saskatchewan river could be followed east and west for hundreds of miles, and never a flotilla up or down the famous waterway but halted to trade for a few days within its wooden walls.

Overland trails led southward to the Blackfoot country and the Bow river; northward to the Athabaska river and the rich fur-bearing country of the Crees, the Beavers and the Yellow Knives. Every spring, furs, leather and pemmican, gathered from scores of points in the territory, were sent down the river to York Factory and exchanged for goods from England, to be used in the fur trade.

On the site of the old fur post now stand the Parliament Buildings of Alberta, while on the opposite bank are clustered the numerous buildings of the University of Alberta. Around the old site in the most modern fashion, paved streets, spacious parks, stores, factories and homes have been built. The *ci-devant* fur post has grown to be a leading and prosperous city, and a thriving Customs-Excise port.

The fact that Colonel Lindbergh was only 25 years old when he made his solo flight from New York to Paris by aeroplane, recalls numerous cases where men in the first flush of youth have accomplished feats which rendered them famous. This record is rather impressive.

Alexander the Great was 25 when he made the conquest of what was known at that time as the world; Hannibal was 26 when he conquered Spain; Caesar was a great military captain and politician at 28. When 24 years old Napoleon had already won several battles; at 25 Ney was a French marshal; at 23 Nelson was commander of a fleet. Cromwell at 29 was a statesman of repute; at 26 Lincoln was dictating his laws in the United States; at 25 Christopher Columbus was leading an expedition; Livingstone was 27 and Stanley 26 when they led theirs. At the age of 23 James Watt had already found the scientific basis which led to the discovery of the steam engine. Edison at 20 had made some important discoveries. Wagner was but 19 years old when he composed his first symphony; at the same age Goethe wrote his first play. At 20 Victor Hugo had written his first famous book; at 26 Balzac finished writing his thirty-first story; at 26 Michael Angelo had produced his great Madonna. Beethoven, Mendelssohn, Mozart, Chopin, Keats and Shelley were already enjoying international reputation before attaining the age of 20.

Customs officers at International highway bridges, who witness occasionally some curious exhibitions of driving, may appreciate this little story:—

> She had done everything wrong. She had disregarded the signal lights, then stalled in the middle of the street, and, before starting, had taken out her powder puff and applied it to her face. An irate traffic policeman rushed up:—
>
> "Say, lady, do you know anything at all about traffic rules?"
>
> "Why, yes. What is it that you want to know?" was the bland reply.

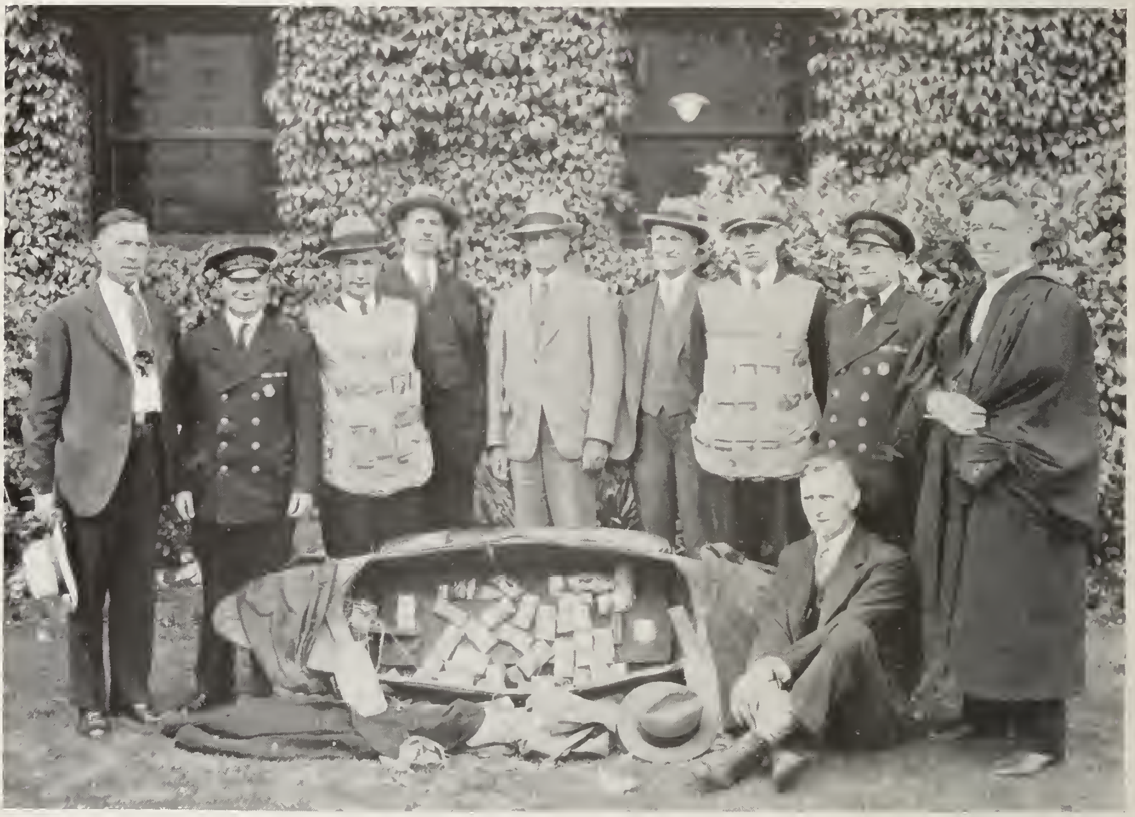
BIG SEIZURE OF OPIUM AT VANCOUVER

Collapsible Boat Used by Smugglers who were Arrested

THE constant efforts of officers of the Customs Division to prevent the smuggling of opium and other narcotic drugs into Canada are frequently rewarded by important seizures. This illustration shows a seizure at the port of Vancouver, B.C., the brief story of which will be of interest to readers of the REVIEW.

In the early morning hours, Customs Examiner W. E. Howes, of Vancouver, and Officers R. H. Clewley and J. W. Pooke, of the Royal Canadian Mounted Police, arrested a man under Canadian Pacific Railway Pier "B", in a small collapsible canvas boat with 95 tins of opium. Another person was also arrested later at his home in connection with this case. Both men elected for a preliminary hearing, appeared before Judge Ruggles, and eventually each pleaded guilty, being sentenced to 2 years and 5 years respectively.

The accompanying photograph shows the canvas boat, tins of opium in the boat, and some of the opium in opium jackets which were found at the residence of one of the men, and the officers of the Customs and R.C.M.P., who were instrumental in effecting this seizure.



Constant vigilance is employed by officers of the Customs Division for the prevention of drug smuggling. A seizure of strange articles made at Vancouver is shown here. The collapsible boat and the jackets for secreting tins of opium and other drugs were interesting features of this seizure. From left to right are Superintendent of Examiners. R. A. MacLachlan, under whose instructions the officers worked; Customs Examiner H. F. Sherwood, Corporal R. H. Clewley. R.C.M.P.. with opium vest on: Crown Prosecutor H. S. Wood, His Honour Judge J. W. Ruggles; Registrar of the Supreme Court. J. F. Mather; Constable J. W. Pooke, R.C.M.P., with opium vest on; Customs Examiner W. E. Howes: Clerk of the Supreme Court, Aubrey Clarke; and seated, Sergeant J. Fripps. R.C.M.P. Photograph furnished to the *Review* by G. A. Allen, Collector at Vancouver.

MANY MEMORIES OF OLD MONTREAL

R. J. Lunny Retires after Fifty Years Active Service.

[Editor's Note.—The following reminiscent article was contributed by R. J. Lunny, formerly Chief Appraiser of Customs, port of Montreal, who was superannuated on October 1, 1929, after fifty years of faithful service. During that period Mr. Lunny has seen Montreal rise to the position of one of the leading ocean ports of the world.]

R. J. LUNNY entered the Customs service at Montreal on May 13, 1879, as a supernumerary tide waiter. The duties of the office were to attend to incoming ocean vessels, checking out cargoes, prevent smuggling, and secure the examining warehouse packages as designated by the landing warrants issued from the Customs House, and delivered to the various tide waiters along the docks by a special Customs messenger at set hours during the day.

At that time the Collector of Customs was W. B. Simpson; John Lewis was Surveyor; Francis Crispo, Chief Clerk. These were the

This illustration shows a portion of the harbour of Montreal forty years ago, when the sailing ships tied up under the shadow of *Bonsecours Church.*

last of the Imperial appointments, although "Stooke's Almanac" of the time mentions R. W. Powney as Chief Messenger, which might or might not be an Imperial appointment as 1879 was twelve years after Confederation. The tide waiters, lockers of bonded warehouses, long room clerks, and landing waiters, reminded one of Nathaniel Hawthorne's portrayal of the officials of the Customs House at Salem, Mass., in *The Scarlet Letter,* as many Customs House officers at the port of Montreal were patriarchal and somnolent. It was the final period of the old regime.

The new examining warehouse, in which there occurred two fires without appreciable effect so far as the outside structure was concerned, was then under construction, and, completed in the autumn of 1879, it was thought to be a marvel in the line of building. It stood, as it stands now, on the corner of McGill and Common streets, and to it went the appraisers. These were Mr. Villeneuve, dry goods; Mr. Bryan, hardware; Mr. Gabler, drugs and fancy goods; and Mr. Moir, groceries. They usually met once or twice a week in common, and discussed the tariff as applied to importations, because while an appraiser might have intimate knowledge of particular and special lines of merchandise, the others could offer suggestions which were frequently shrewd and to the point. These gentlemen were all retired merchants, their mercantile life was over, and they themselves in the sere and yellow leaf of old age.

Harbour in 1879

The harbour in 1879, and for some years later, was full of life and vigour, festooned in a sea of masts and rolled canvas, because the sailing vessel's days were not yet ended. It was pleasant to hear the hearty singing of the sailors manning the capstan-bar preparatory to leaving for other shores, and the commands of the officers on the humble schooner, the brigantine, the brig, barquentine, bark, full rigged ships, and stately four masters; all bustling with activity. Diversified cargoes from Mediterranean ports, South Africa, Brazil, and from the distant Phillipines were in evidence everywhere along the wharves; in addition were the regular cargoes from the Thames, the Mersey, from Liverpool and Glasgow conveyed by steamers of the Allan line, the Dominion line, the Temporley line, the Beaver line and the Donaldson line. These steamer cargoes were housed in the temporary sheds of the different steamship companies erected each spring for the accommodation of merchandise, on their respective wharves.

The harbour then consisted of five principal docks: Windmill Point wharf, beyond the canal, for tramp vessels both sailing and steam, the Allan wharf for the Allan vessels, the Island wharf opposite the old Customs House for sailing ships, and lower down the Dominion, the Beaver, and the Donaldson wharf. It was then called the Long Wharf, and was directly opposite the Bonsecours Market and church. This structure jutted out, forming a basin, and was used mainly for local river traffic, and for lower province cargoes, consisting of coal, oysters, and other fish products. Common and Commissioners streets boasted a raised stone wall, much higher than the level of the dock, with convenient slips, but on the level of these streets. It was called the Revetment Wall, and had a fine sidewalk for the accommodation of sightseers and pedestrians, indeed it was most pleasant in the cool of the evening to take a stroll along this wall, and view the shipping, the Victoria Bridge, St. Lambert, St. Helen Island and Isle Ronde.

Old Lamp Posts

It must be remembered that this was the era just preceding the utilization of electric light, and the wharves at night were lighted, after a manner, by means of the old lamp post, but the quaintest feature was the lighthouse, swerving forty or fifty feet above the docks, furnished with a great headlight to enable belated vessels to reach their moorings, or safe anchorage. There were three lighthouses, one at Windmill Point, one at the junction of the Allan line wharf and the canal, and one at the Island wharf. They were kept lighted by lighthouse keepers from darkness until dawn.

Electric light was not yet in use, neither was the telephone, and the great transcontinental railway, the Canadian Pacific, was not yet in the making. There was the Montreal, Ottawa, and Occidental railway, but this was a short line, and only ran from Ottawa to

Quebec. The Grand Trunk was probably the longest railroad on the continent then, traversing territory from Chicago to Halifax, touching all the principal cities of the Dominion.

The progress of the port of Montreal since Mr. Lunny entered the service has been swift and sure, visible not only to the absentee after his return, but unfolding as in a panorama, before the astonished eyes of the resident.

WELL-KNOWN OFFICER DEAD

H. S. Harrington was Assistant Inspector at Halifax

IT is with deep regret that the Review records the death in Halifax, following an operation on November 26, 1929, of Hugh Sidney Harrington, Assistant Inspector of Customs and Excise. The late Mr. Harrington for the past year had acted as Inspector, with headquarters at Halifax, vice the late Arthur Lovett, and was well known in that city and throughout the Province of Nova Scotia as an able and conscientious officer of the public service.

Deceased was born in 1889, and educated in the public schools and County Academy, Halifax. His father was a well-known Halifax barrister and King's Counsel, the late C. S. Harrington. He joined the Customs service in Halifax in 1913 as a Preventive officer, and later served as computing clerk in the Long Room. In 1921 the late Mr. Harrington was promoted to the position of Assistant Inspector. He is survived by his brothers, Hon. G. S. Harrington, K.C., Minister of Public Works and Mines in the Nova Scotia government, and Rev. J. S. Harrington, Wycliffe College, Toronto; also by two sisters, Mrs. A. H. Roberts, wife of Colonel A. H. Roberts, D.S.O., Broadstairs, England, and Mrs. C. B. Nickerson, wife of Professor C. B. Nickerson, Dalhousie University.

MANY PERMITS ISSUED

November travel at Niagara Falls Heavy

ALTHOUGH the regular tourist season had ended, and old man Winter was knocking at the door, a large number of permits for a period in excess of 24 hours was issued at Niagara Falls in November, 1929. Figures furnished to the Review by J. J. Flynn, the Collector, show that at the three bridges under the jurisdiction of that port, viz., Falls View, Lower Arch and Queenston, 5,487 permits known as E.50 for more than the 24 hours period, were issued. During the same month 4,158 Canadian automobiles reported outward to the United States for touring. For the 24 hours or less period, 39,750 automobiles entered at the three bridges, and 110 travellers' permits were issued. The total number of automobiles at the port of Niagara Falls for October, inwards and outwards, was 161,207.

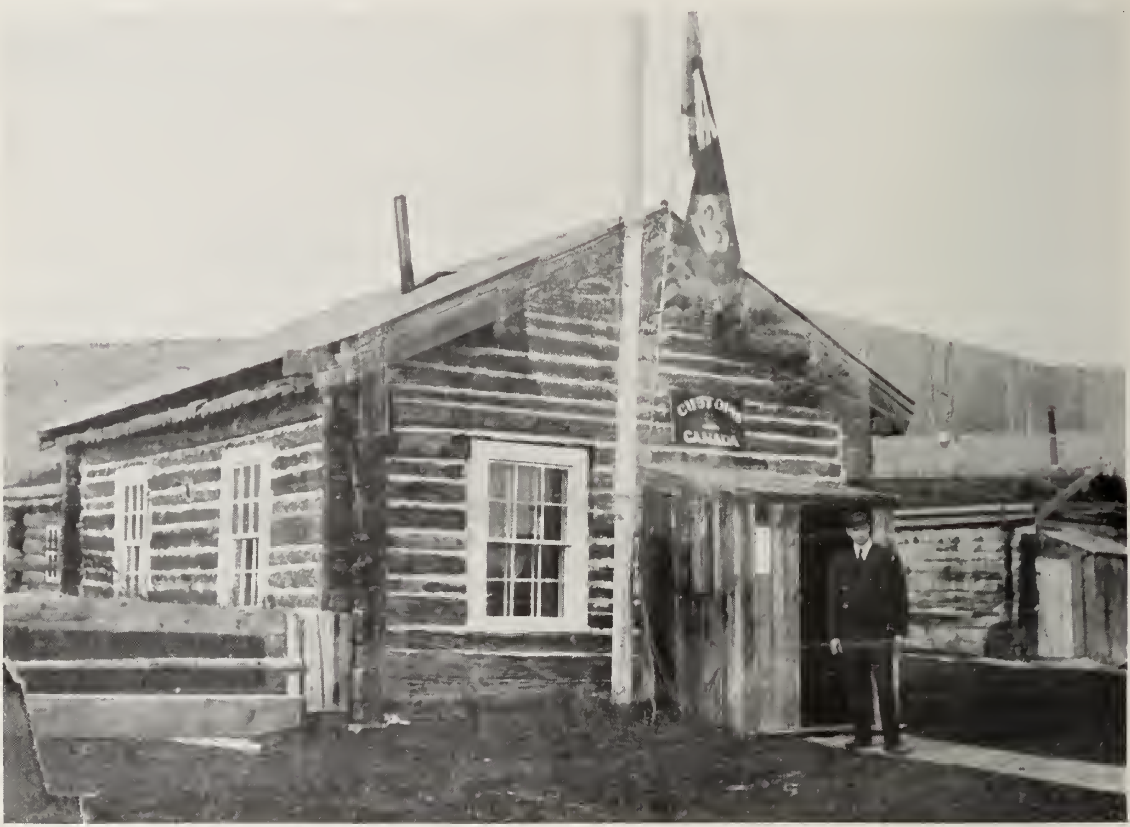
EARLY DAYS IN YUKON CUSTOMS SERVICE

Forty Mile Office, Recently Closed, was Oldest in Territory

[The following entertaining article was prepared for the *Review* by T. Ross Moulton, now a member of the staff at Vancouver. Mr. Moulton was Customs officer at Forty Mile in the early and stirring days of the Yukon. Forty Mile office was closed a few months ago.]

FEW officers of National Revenue realize the importance of the history of their own department, but it should be preserved in order that those who come after may be familiar with the early days of far-flung outposts.

Regarding the early history of the famous Yukon, the first authentic information came as far back as the *eighties* from the late Wm. Ogilvie, D.L.S., afterwards Governor. Following his report, a detachment of Northwest Mounted Police under the late Superintendent Constantine was sent to Cudahy (Fortymile), Y.T. in 1895, their object being to introduce civil law in lieu of miners' law, to collect duties, and act as Excise officers. The following year a port was established at Forty Mile, the oldest mining camp in the



This photograph shows the oldest Customs House in the Yukon Territory at Forty Mile, now closed. At one time it was the most northerly and westerly office in Canada. At the time this photograph was taken, T. Ross Moulton was Sub-Collector. He is seen standing at the door of this famous Yukon landmark.

Yukon, and situated fifty miles south of the international boundary, with the late D. W. Davis as Collector.

Upon the discovery of the Klondyke, the port was moved to Dawson the following year, Forty Mile being looked after by the Northwest Mounted Police, and Mr. Davis remained as Collector until 1902.

The Klondyke rush having started, the port of White Horse was established in the southern end of the territory, with the late Mr. Shadwell as Collector, and with three outports under its survey, White Pass, Log Cabin, and Carcross.

In the spring of 1902, E. S. Busby, formerly Chief Inspector, was appointed Collector of Customs at Dawson, and upon its reorganization, Harold Ralph assumed the duties of Chief Clerk, Jarvis McLeod (now Collector at Prince Rupert) was assigned the charge of Forty Mile, and a new staff appointed at Dawson.

In 1904 the outport of Moose Creek, situated at the junction of Moose Creek and Forty Mile River, was opened, but on the completion of a new highway, built across country from Dawson to the Forty Mile placers, this outport was later closed.

In 1905 Mr. Busby, being appointed Inspector for British Columbia, with headquarters at Vancouver, resigned his post in the north, and was succeeded by A. D. Ross. Mr. McLeod assumed the position of Chief Clerk, and T. R. Moulton was appointed to Forty Mile. J. A. McDougal was appointed Collector in 1907, and was in turn succeeded by the late E. S. Ironside, who met an untimely death by the sinking of SS. *Princess Sophia* in Lynn Canal in 1918. H. Forrest, Appraiser, was later appointed Collector.

In 1907 Capt. Jas. McLeod was appointed to Forty Mile, T. R. Moulton being appointed Chief Clerk at Dawson, later being transferred to the port of Vancouver.

During Mr. Busby's term of office, the port of Dawson advanced, so that its returns ranked fifth in the Dominion. The port had forty bonded warehouses, five Excise warehouses and one brewery. The staff worked all hours.

The port of White Horse is still a place of considerable activity, being the terminus of the White Pass Railroad. It is also the head of navigation.

Upon Mr. Shadwell's death, the late Fred McLennan was appointed as Collector, who in turn was succeeded by the late Leo Simmons, the last appointment being that of the present Collector, S. Coulter.

The history of both towns is well known to the world. Dawson in 1900 had a population of about thirty thousand, but went the way of all placer camps, and is now just a shadow of its former self, although busy enough yet to justify the maintenance of an office.

The several persons mentioned in this brief article are now widely scattered. Some have passed on; some are in Vancouver, Ottawa, and other parts of Canada; some retired under the Calder Act, while others have taken up other occupations.

Should some former officer of the north read these reminiscences, it is hoped they may recall memories of the pleasant times spent in the Yukon in her palmy days.

OUTPORT CHANGE

Armstrong, P.Q., an outport and warehousing port, is transferred from the jurisdiction of the port of Sherbrooke, P.Q., and placed under the survey of the port of Quebec, effective on and after January 1, 1930.

PRODUCTION OF SPIRITS

The quantity of spirits produced in Canada during the fiscal year 1928-29 was 16,816,312 proof gallons, as compared with 11,596,200 proof gallons in the previous year. The raw materials taken for use in the production of spirits during 1928-29 were: malt, 39,170,372 pounds; Indian corn, 106,112,316 pounds; rye, 80, 449,536 pounds; oats, 228,102 pounds; rice, 84,523 pounds; molasses, 78,099,601 pounds.

NICKEL EXPORTS

Exports of unmanufactured nickel from Canada during the eight months of the present fiscal year, ended November, 1929, were 674,765 cwt., value $16,244,415. For the same period of 1928, the figures were 663,489 cwt., value $14,568,192.

INCOME TAX JUDGMENT OF INTEREST

An interesting Income Tax Judgment was rendered by Honourable Mr. Justice Maclean in the Exchequer Court of Canada on the 11th of December, 1929, in the case of B. C. Fir & Cedar Lumber Company Limited, Appellant, and the Minister of National Revenue, Respondent. Counsel appearing at the trial were C. H. Locke, K.C., for the Appellant, and C. Fraser Elliott, K.C. Income Tax Division, for the Crown.

The appellant carried on business as a manufacturer and dealer in lumber products. It took out insurance policies for a period of one year commencing in March covering it against loss and damage to its plant and property by fire and also against loss or damage which might be sustained in the event of its plant, either in whole or in part, being shut down or suspended in consequence of fire and damage; the latter insurance policies are usually known as Use and Occupancy Insurance. The Use and Occupancy Insurance contracts insured the plaintiff for $60,000 in respect of loss "on Net Profits," and $84,000 "on the Fixed Charges." Fixed charges were defined to include all standing charges and expenses which must necessarily continue to be paid or incurred by the assured during the time its plant was inoperative; and net profits was defined to mean net profits that would have accrued had there been no interruption of business caused by the fire.

In August the plant and premises of the appellant were destroyed by fire. It was agreed between appellant and the insuring companies that the period of interruption of the former's business would be two hundred and fifteen days and the loss was adjusted upon the following basis:—

Loss of net profits estimated at $317·3263 per day.	
Insured for and allowed at $200 per day for 215 days..	$43,000 00
Fixed charges estimated at $243.85 per day.	
Insured for $280 per day.	
Allowed at the actual estimated loss of $243.85 for 215 days..	52,427 90

The insuring companies paid to the plaintiff the said sum of $95,427.90.

The appellant in making its income tax return charged the premium of $3,828.29 paid for such insurance under the heading of General Expenses. The respondent in assessing the income of the appellant treated part of the moneys received by the appellant from the insurance companies as income for the year in dispute. The appellant contended that the money received by it from the insuring companies was not income within the meaning of the Income War Tax Act and appealed the assessment.

Judgment of Court

The Judgment of the Court proceeds as follows:—

"I think the amounts derived by the appellant, from the Use and Occupany Insurance policies, constitute income within the meaning of the Income War Tax Act. So far as the amounts received on account of Fixed Charges are concerned, there is little room, I think, for substantial controversy. If the amounts constituting Fixed Charges, were incurred and paid by the appellant in carrying on its business, and have been allowed as a deduction in determining its net income, then the amounts received by it from the insurance policies in respect of Fixed Charges are applicable to such deduction and should be applied in reduction of the deduction claimed. The appellant was, in that amount, recouped for any disbursements made on this account during the period its plant was not in operation. As expressed by Mr. Elliott for the respondent, had the insurance companies themselves paid directly the Fixed Charges as maturing, and the appellant might conceivably have so directed, in that case, the appellant's business accounts would not disclose any receipts or disbursements on account of Fixed Charges, and consequently there would be no income subject to taxation. The result is the same if the appellant received the amounts from the insurance companies on account of Fixed Charges, and disbursed the same on the same account; a deduction must be made for such disbursements, but the appellant's accounts must show the receipt of any amounts derived from the insurance companies on account of Fixed Charges. The appellant having received the benefit of a deduction for Fixed Charges, and expense for income tax purposes, all receipts coming into its hands on account of Fixed Charges must appear on the other side of the ledger; the difference would be the taxable net income, although in this case the debits and receipts would no doubt be treated as balancing one another. Nothing further need, I think, be said upon this aspect of the case.

"Now, as to the remaining point in issue. It seems to me that the amounts derived from the insurance policies, on account of Net Profits, fall within sec. 3 of the Income War Tax Act. The premium paid on account of insurance against loss of Net Profits was claimed as an operating expense and so allowed by the Minister, and this expense was incurred for the purpose of ensuring the earning of net business profits; the contracts of insurance or indemnity make this quite clear, and also that Net Profits mean net profits that would have been earned had there been no interruption of business. Here, a definite portion of the appellant's business was for a fixed period interrupted, and consequently a portion of its usual revenues accruing from the production and sale of its products was temporarily interrupted; but on account of that interruption, and under contracts of indemnity against business interruption, the cost of which was borne by the business interrupted, the appellant received sums of money in substitution of the net profits that otherwise would presumably have been earned. I think such income must enter into the revenue accounts of the business like any other income ordinarily earned, or any other receipt incident to the business, and thus enter into the calculations determining what is the net income of the business, for taxation purposes. The moneys in question were, I think, a gain or profit connected with and arising from the business of the appellant. I cannot conceive of it being anything else. If the same were transferred to a reserve or contingent account no deduction could be allowed upon the ground that it was there so placed. It was not a receipt or revenue on account of loss or replacement of capital. The Act does not seem to have contemplated any exemption or deduction on account of income of this nature.

"Many cases were cited by counsel, but I found little or no assistance from any of them, with one exception. The International Boiler Works Co. v. Commissioner of Internal Revenue, 3 U.S. Board of Tax Appeals, 283. In this case, the income in question was derived from so called Use and Occupany Insurance against loss of net profits, and the same was held to be taxable under the provisions of the United States Revenue Act, by the United States Board of Tax Appeals. There is nothing in the United States Revenue Act, so far as I can see, that differentiates that case from the present proceeding under the Income War Tax Act.

"I therefore disallow the appeal with costs to the respondent."

THE FAMILY ALBUM

Pamphile Albert Martineau first joined the Preventive Service as a Special Investigator in June, 1927, and was transferred to the Quebec Division under Divisional Chief Savard a year later. Since joining Mr. Savard's staff Mr. Martineau has had charge of the work of the division at various times, and during the present season has been in special charge of the Gaspe Detachment of the Quebec Division, Preventive Service. Under Mr. Martineau the officers in that district have done excellent work, effecting seizures of large quantities of contraband liquor, cigarettes, and other goods. Prior to joining the service Mr. Martineau was connected with a well-known detective agency with headquarters in Montreal.

P. A. Martineau, who was in charge of the Gaspe Detachment of the Customs-Excise Preventive Service, Quebec division, during the past season.

NEWS AND COMMENT

Stratford, Ont.: Thomas S. Tobin, Collector of National Revenue, Customs and Excise Divisions, for the port of Stratford, retired on superannuation on December 1, after serving the department for twenty-seven years. The staff of the port presented a smoking set to Mr. Tobin on his retirement, and a bouquet of flowers was given also to Mrs. Tobin.

A. J. Jeffrey, computing clerk, who has been associated with Mr. Tobin for the past 27 years, delivered an address, and told of the co-operation which had existed among the members of the staff. The presentation was made by James Stewart. It was planned to have the Customs and Excise staffs of Mitchell, St. Marys and Listowel represented, but this could not be done on account of the bad weather. J. Matta referred to the harmonious spirit among the officers of the port and outports under Mr. Tobin, and expressed regret at Mr. Tobin's departure. Mr. Tobin thanked his associates, and mentioned the fine spirit which had always been in evidence at the port of Stratford.

" The thing I am thinking about is that I don't know what I will do when I haven't any place to come to work in the morning," said Mr. Tobin in bidding farewell to his associates of many years.

Mr. Tobin is a native of Stratford, and joined the service in 1903 as Deputy Collector of Inland Revenue. He succeeded the late John Torrence as Collector, Customs and Excise, in 1923.

Vancouver, B.C.: Most successful was the second annual dinner of the staff of the Inspector of Income Tax, which was held here on the evening of December 4, 1929. Vases of crysanthemums brightened the tables, which were lighted by tapers in candelabra. After dinner a program of music and dancing was enjoyed.

Those attending were: Mrs. Mary Barnes, Mrs. Ivy Billings, Mrs. C. Cannon, Mrs. R. W. Geggie, Miss Florence Achurch, Miss Dora Bailey, Miss Ruth Berquist, Miss Connie Binmore, Miss Marjorie Black, Miss Jessie Brand, Miss Josephine Burhoe, Miss Margaret Carter, Miss Annie Davidson, Miss Elsie Dickey, Miss Joan Drew, Miss Edith Eagleson, Miss Ethel Ellis, Miss Janet Findlay, Miss Elsie Green, Miss Betty Hallett, Miss E. Harris, Miss Ethel Heritage, Miss Catherine Jones, Miss M. Larson, Miss Helen Liddell, Miss May McConaghy, Miss Susie McConnell, Miss Dorothy McDonald, Miss Ella McGlashan, Miss Ivy Mitchell, Miss Dorothy Murray, Miss Muriel Potts, Miss Georgie Pugsley, Miss Catherine Ross, Miss Agnes Stuart, Miss Audrey Teetzel, Miss Alice Ullock, Miss Winifred Wainwright, Miss Dorothy Willson, Miss Mary Wilson, Miss Mary Wynne, and Messrs. A. H. Allen, Douglas Bowes, Jack Cotton, Arthur C. Cox, Herbert Crawshaw, Laurence S. Dobson, James Findlay, Kenneth Finn, S. A. M. Gilbert, F. J. Glover, F. Jacquest, Norman Lee, Laurence E. Murphy, R. Dennison Myers, Norman Postgate, Stanley W. Ralls, Donald Richardson, Paul Rising, George Shane, George W. Thompson.

Saint John, N.B.: J. L. Mullaly was reelected president of the New Brunswick and Prince Edward Island branch of the Customs and Excise Officers' Association at the eleventh annual meeting held here recently. The session followed a dinner which brief addresses were given by Mr. Mullaly, J. H. Hamilton, collector; W. G. Haslam, surveyor; A. L. Hoyt and John McDonald, Jr., inspectors, and W. M. Campbell, vice-president for New Brunswick of the Civil Service Federation of Canada. Other officers elected were: first vice-president, F. S. P. MacFarlane; second vice-president, John Stanton; secretary-treasurer, Roy F. Logan; executive, J. H. Hamilton, collector at Saint John, and the following other collectors, J. W. Campbell, of Campbellton; Thomas R. Wren, of St. Andrews; W. L. Grant, of St. Stephen; F. W. George, of Sackville; F. T. Lister, of McAdam; J. A. Girouard, of Moncton; M. F. Haley, of Chatham; J. D. MacMillan of Charlottetown, and H. M. Baker, of Summerside. Others comprising the executive are: J. D. Chase, of Fredericton; E. R. Finnamore, of Woodstock, and James McKinney, W. M. Campbell, F. W. Winslow, C. W. Thompson, I. D. Cameron, E. W. Corbett, George McSherry, J. G. Henderson, H. L. Yeomans, S. C. Tippitt, Fred Nice, L. E. Tapley, B. V. Weston and J. A. Wedge, all of Saint John.

DEPARTMENTAL RULINGS

" Zenitherm " imported in the form of tiles or other shapes for floors, walls, etc., manufactured by the Zenitherm Co. Inc., Newark, N.J. Tariff item 282.

Nuagane Leather Stain and Nueen Leather Stain, per samples, from Messrs. Nuagane Ltd., London, England. Tariff item 248.

" Sutterlith " imported in the form of tiles or other shapes for floors, walls, etc., manufactured by Sutterlith Inc., New York. Tariff item 282.

Publication, described as " Wilson Bulletin," tariff item 178, unless received by libraries and entitled to free entry under tariff item 175.

Paper Matrices—the outside measurements in the condition as imported are to be taken in determining the number of square inches therein for entry purposes.

Publications edited or published in Canada and which are printed outside of Canada, considered not to be entitled to entry under tariff item 184.

Monthly publications entitled " The Home Magazine " and " The New Movie Magazine." Tariff item 184.

Monthly publications entitled " The Illustrated Love Magazine " and " The Illustrated Detective Magazine." Tariff item 169.

Flooring Tiles imported in sizes 9″ x 9″ x 1¼″ and invoiced as " Red Quarries." Tariff item 285.

Embossed Paper Wall Pockets. Tariff item 199.

Pork Livers and Pork Hearts, fresh. Tariff item 7.

Ginseng and Golden Seal Plants for planting purposes. Tariff item 711.

Paper bags (so called), being made flat like envelopes and having a protruding flap at the top thereof. Tariff item 199.

Holy Water Sprinkling Bottles of glass, equipped with metal tops. Tariff item 326.

Bridge Score or Tally Cards with advertising matter printed thereon. Tariff item 181 or 199.

Coated Paper and Coated Index Cards, invoiced as " Auto Copy Paper " and " Auto Copy Cards," respectively. Tariff item 198.

The Clark " Truewelder," consisting of a small motor truck chassis with an electric welding unit mounted thereon, which is driven from the truck engine by means of a power take-off. Tariff item 438a.

Lacy Electrical Hot Cups, nickel plated, per sample. Tariff item 362.

Zimmer Fracture Bed. Tariff item 519.

Zimmer Overhead Extension Frame, consisting of overhead extension and suspension frame, made of nickel plated steel tubing, designed to be clamped to a bed for suspending and manipulating fractured limbs. Tariff item 362.

" Kwik Klip " Nail Clips, nickel plated, for trimming finger nails. Tariff item 362.

Ideal Ball Umbrella Radio Aerial. Dutiable according to material.

Tinsel Yarn, per sample, a cotton ply yarn covered with tinsel. Tariff item 537a.

It has been ascertained that Tyden Seals imported from the International Seal and Lock Co., Hastings, Mich., are now manufactured from commercial terne plate. Such seals are, therefore, dutiable under tariff item 454.

Motion picture projector. Tariff item 657.

Small railway dump cars, although for use at mines for carrying ore, are dutiable under tariff item 593.

Fox Snow Loader, a self-propelled power rotary snow plow, equipped with a conveyor for loading the snow into trucks or sleds. Tariff item 453.

EXPRESS COLLECTIONS

Collections at the Customs Express Branch, Montreal, for November, 1929, were $335,793. Entries numbered 4,211 and packages delivered 19,602.

THE LETTER BAG

A Voice from the Border

Duncan McIntosh, Sub-Collector at Climax, Saskatchewan, writes in part:—

May I offer a few words of praise of the *National Revenue Review?* It is a friend to lonely outport officers, and brings them into closer touch with the doings of their colleagues elsewhere. The *Question Box* and *Letter Bag* departments are much appreciated and closely followed, especially the questions and answers on tourist traffic, settlers' effects, etc. After twelve years' service as a boundary officer I have grown familiar with many of them by actual experience.

I note particularly the many questions and replies *re* Memorandum No. 2 Revised, dealing with tourists' permits. This memorandum is one with which all officers should be familiar, now that the volume of tourist traffic is so heavy all over the Dominion.

I have seen tourist traffic grow from 400 automobiles during my first year on the border, to 4,000 during the past year; I have met all classes and conditions of people during the years of my service as a boundary officer, and would like to support the opinion, often expressed in the columns of the Review, that the officer brought into contact with the public, and especially with tourists, who is courteous and tactful, and familiarizes himself with his duties, is valuable to the service. First impressions received by a tourist are usually lasting.

Editor's Note.—It is the aim of the Review to be informative and of value to officers at lonely outports and stations, as well as to the staffs at the large ports. Mr. McIntosh's letter indicates that this purpose is being achieved.

One Point of View

J. B. Rodey, a member of the Customs-Excise staff at Sarnia, Ontario, writes in part:—

The civil servant of to-day, working under the merit system, must for his own good and the welfare of the service generally, take a genuine interest in his own task, and the work of others about him, or he will undoubtedly fall by the wayside. If he has not that interest to start with he must cultivate it himself. Let me suggest the well known formula: "In order to become interested in anything, get information about it."

Because a man is detailed to a certain desk in the office on his appointment that does not necessarily mean that he is chained to that desk. Of course there are jobs that a man cannot handle without being at his desk all the time, but too many men get it into their heads, through habit mostly, that their own desk is the only place where they can serve their organization. First of all he should study the position he now occupies, be prompt and energetic in carrying out his duties, and fill the position as it was never filled before. Unless a man thrills to what he is doing, and considers it about the most important piece of work on earth, he will not make much of a hit with anyone.

A civil servant cannot afford to sit down and wait for a higher position and a larger salary. After having mastered his own job, to his own and his employer's satisfaction, by permission, and on his own initiative, he should utilize his spare moments concentrating his faculties on the position or positions immediately above him, learning everything there is to know about them and mastering every detail in the course of his study, for success does not mean merely giving satisfactory service, but in doing better than was expected of him.

Further Suggestion

W. J. C. Wright, of the Walkerville staff, writes:—

There is one feature I would like to emphasize in connection with my suggestion which appeared in the *Letter Bag* of the November *Review,* and that is the saving in printing and paper which would result. Take for instance the present Customs tariff; with the proposed form, when a change becomes effective, the pages affected only would be reissued, and not the whole issue. This method would eliminate the use of supplements which are confusing, and very often neglected.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) A contributor under the Superannuation Act, 1924, served in the Civil Service in a temporary capacity from May, 1920, to September, 1925, during which time he did not contribute to any superannuation fund. On October 1, 1925, he received permanent appointment, on which date he elected to pay arrears for past service. In computing allowances of such contributor under the Act, would the average salary be based upon salary received during the last ten years of service (Part 1, Sec. 6) or upon average salary received during the last five years of service (Part IV, Sec. 22 (1))?

(2) Is the statutory increase of $60 granted to permanent officers in 1926, applicable to the salaries of officers who have since that time entered the service, or have been placed on the permanent list?

(3) Would it be possible to have Form E.7 issued in duplicate so that a copy could be kept on file at ports for reference?

(4) An officer is stationed at a port where there are no bonded factories or distilleries which makes it difficult to secure any practical experience in Excise work. In the event of such officer desiring to take the examination for Special Class Exciseman, what course of study is recommended and what books and forms are needed?

The answers are:—

(1) This question was referred to the Department of Finance which has courteously supplied the following answer:—

As the contributor in this case was appointed permanently after the Superannuation Act came into effect, he will come under Part 1, and so any allowance granted will be based on the salary received during the last ten years. Part IV only applies to those who occupied permanent positions on July 19, 1924, but did not come under the provisions of the earlier superannuation and Retirement Acts.

(2) The maximum of the salaries of Customs and Excise clerks, and Customs and Excise examiners, was increased from $1,680 to $1,740 from April 1, 1927. All officers of these grades are now eligible to receive a maximum salary of $1,740, in the place of the previous maximum of $1,680.

(3) The present practice is to send one copy of an E.7 to a port, and no suggestion has been received that duplicate copies be sent. However the subject is open for discussion in the *Letter Bag*, if officers, particularly of the larger ports, wish to express their views.

(4) The Excise Act and regulations, Excise book-keeping, and any standard text book on Mensuration should be studied. From time to time specimen questions set in previous examinations for Special Class Excisemen have appeared in the REVIEW. They have proved of assistance to intending candidates.

These questions will be dealt with in the next number:—

(1) A settler enters Canada with his household goods and automobile, all of which he has owned for at least six months before his removal to Canada. His automobile is valued at $1,500, and as he does not intend to settle on a farm, duty is payable in the amount in excess of $1,000. What entry form should be used in making this entry, B-1, B-4, or both?

(2) What is the correct procedure in handling a refund claim on goods exported on account of not being according to order, and duty having been paid on same. Is an export entry required, if so how does an officer certify that the goods left the country, if not what regulations cover this case, and what particular papers are required by the Department?

(3) One of the commercial tariff books, published in Canada, shows Christmas cards as dutiable at 22½ per cent general tariff under item 180. Is this an error, or is there some special ruling that gives them a more favourable rate than item 181, 35 per cent general tariff, which would appear to be the proper class for them?

(4) Who was Minister of Finance at the time the federal Income Tax was instituted?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER - DECEMBER

ADDITIONS

New Brunswick

St. John: C. T. Tanner, O.A.S., Clerk, Grade 1.

Woodstock (Grand Falls): L. P. Gillespie, Customs Excise Enforcement Officer.

Quebec

Lake Megantic (Woburn): E. Boisclair, Customs Excise Enforcement Officer.

Montreal: A. Hudon, Stenographer, Grade 2; J. C. Y. Reed, Customs Excise Examiner.

Ontario

Hamilton: G. W. Gregson, O.A.S., C. A. Leaper, O.A.S., Customs Truckmen.

Kitchener: O. A. Dahmer, O.A.S., Customs Truckman.

Toronto: R. J. C. Comper, Customs Truckman; B. H. Cook, O.A.S., Customs Excise Clerk; G. E. Crowley, Customs Truckman; Arthur Green, Customs Appraiser (Divisional); E. F. Irwin, Customs Excise Clerk; W. R. Knowlton, Clerk, Grade 1; C. A. Lepper, Office Boy, John MacFayden, O.A.S., Customs Excise Clerk; Norman McLean, O.A.S., Customs Truckman; W. G. Moore, Office Boy; G. W. Roberston, Customs Truckman; B. L. Smith, W. N. Tewkesbury, Office Boys.

Windsor-Walkerville: Miss I. Dunn, Stenographer, Grade 2; E. J. Mangin, Customs Excise Examiner.

Saskatchewan

Regina: J. R. Sypher, O.A.S., Customs Excise Clerk.

Saskatoon: James McNair, O.A.S., Customs Truckman.

Alberta

Calgary (Okotoks): J. R. Gresham, O.A.S., Customs Excise Clerk.

British Columbia

Vancouver: E. J. Gregory, O.A.S., Clerk, Grade 1.

Preventive Service

J. C. Kelly, Master, Customs Patrol Boat *Beebe;* Neil McCuish, Wm. Macdonald, Customs Excise Enforcement Officers; Captain E. Reid, Night Master *Imperator;* Mrs. M. E. Skerry, Stenographer, Grade 2.

Inspection

Miss O. M. Smith, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

North Sydney: H. W. Clarke, Customs Excise Examiner.

New Brunswick

St. Stephen (Upper Mills): N. D. Smith, Customs Excise Enforcement Officer.

Woodstock (Grand Falls): J. J. Hudson, Customs Excise Examiner, Limited Service.

Quebec

Athelstan (Covey Hill): C. B. Edwards, Customs Excise Enforcement Officer.

(Trout River): A. P. O'Reilly, Customs Excise Examiner, Limited Service Output.

Montreal: Noel Boucher, Emile Boyer, J. G. E. Demers, D. Desjardins, Wallace Dufresne, Romeo Durand, M. J. Enright, J. A. Faucher, Customs Guards; Albert Gaudet, Senior Customs Excise Clerk; J. A. E. Gratton, J. A. G. Laporte, J. D. A. Larivee, Customs Guards; R. J. Lunny, Chief Customs Appraiser; Pius McDonald, P. K. Morgan, Alphonse Paquin, J. R. Renaud, J. C. E. Rivard, R. M. Rousseau, J. E. R. Roy, J. L. Roy, J. C. L. Sauriol, J. R. H. Saux, J. A. H. A. Taupier, J. W. Tremblay, Customs Guards.

Quebec: J. B. Blanchet, J. A. Dion, J. A. Dube, P. Gagne, E. Godbout, L. Letourneau, L. Lortie, L. P. Pedneau, P. E. L. G. Valois, Customs Excise Examiners.

(Blanc Sablon): A. Cormier, Customs Excise Enforcement Officer.

(Bonne Esperance): John Jones, Customs Excise Enforcement Officer.

St. Johns: V. M. Hebert, Customs Excise Examiner.

Sherbrooke (Paquetteville): M. T. Roy, Customs Excise Enforcement Officer.

Sutton (Highwater): D. G. Eldridge, Customs Excise Examiner.

Ontario

Cornwall (Aultsville): C. W. Hanes, Customs Excise Examiner, Grade 1 Outport.

Gananoque (Ivy Lea): Malcolm McNeil, Customs Excise Enforcement Officer.

Guelph: E. C. O'Brien, Customs Excise Examiner.

Parry Sound: D. H. MacFarlane, Customs Excise Examiner.

SARNIA (Courtright): B. S. Johnston, Sub-Collector of Customs and Excise, Limited Service.

TORONTO: J. B. Nixon, Customs Truckman: A. H. Warwick, Customs Truckman.

WINDSOR-WALKERVILLE: N. D. Brown, Customs Excise Clerk; G. A. Kell, Messenger.

ALBERTA

CALGARY (Okotoks): A. P. McKenzie, Customs Excise Clerk.

EDMONTON: H. G. Hearn, Customs Excise Clerk.

LETHBRIDGE: A. B. Pipes, Customs Excise Examiner. (Coutts): R. W. Weiler, Customs Excise Examiner.

BRITISH COLUMBIA

VANCOUVER: T. R. Rogers, Messenger.

PREVENTIVE SERVICE

L. G. Bulteau, Special Customs Excise Officer, Grade 2; Cecil Miller, Customs Excise Enforcement Officer; L. Moreau, Special Customs Excise Officer, Grade 2; H. W. B. Warner, Customs Excise Enforcement Officer.

INSPECTION

Miss C. D. Coleman, Stenographer, Grade 2; H. S. Harrington, Assistant Inspector of Customs and Excise; Miss B. I. Webber, Stenographer, Grade 2.

ADMINISTRATIVE

A. E. Bales, Clerk, Grade 3; J. D. Hall, Messenger; F. S. Latour, Stenographer, Grade 2.

PROMOTIONS

QUEBEC

MONTREAL: A. L. S. Berton, J. D. E. Brisebois, from Customs Excise Clerk to Express and Postal Computing Clerks; J. H. Colebrook, J. N. W. Dalpe, from Customs Excise Examiners to Express and Postal Computing Clerks; W. A. Dickson, from Customs Excise Clerk to Express and Postal Computing Clerk; A. Gauthier, from Customs Excise Examiner to Express and Postal Computing Clerk; Georges Martineau, R. Swinton, from Customs Excise Clerks, to Express and Postal Computing Clerks.

ST. JOHNS: G. Masse, from Customs Truckman to Customs Excise Examiner.

ONTARIO

HAMILTON: R. N. Leask, from Stenographer, Grade 3, to Customs Excise Clerk.

SUDBURY: Geo. Neilson, from Customs Excise Clerk to Cashier and Computing Clerk.

TORONTO: James Henderson, from Cashier and Computing Clerk to Computing Clerk; Wm. Linton, from Customs Truckman to Customs Excise Clerk; A. E. Mitchell, from Clerk, Grade 1, to Customs Excise Clerk.

MANITOBA

WINNIPEG: T. A. Beckett, from Customs Excise Clerk to Customs Warehouse Keeper; S. J. Carmichael, from Express and Postal Computing Clerk to Computing Clerk.

SASKATCHEWAN

REGINA: N. A. E. McInnes, from Customs Excise Clerk to Express and Postal Computing Clerk; J. C. Wilkie, from Customs Excise Examiner, to Cashier and Computing Clerk.

ALBERTA

MEDICINE HAT: P. D. Stone, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 2.

PREVENTIVE SERVICE

Gaston Carle, from Clerk, Grade 2, to Clerk, Grade 3; R. F. Coffin, from Special Customs Excise Officer, Grade 2, to Special Customs Excise Officer, Grade 3; A. Downs, from Clerk, Grade 4, to Principal Clerk; J. C. McCann, from Clerk, Grade 2, to Clerk, Grade 3; Captain A. O'Neil, from Master, Customs Patrol Boat *Beebe* to Master, Customs Harbour Boat *Customs A.*

INSPECTION

R. A. Bishop, from Special Excise Tax Auditor to Chief Excise Tax Auditor; J. A. Hutton, from Principal Customs Excise Checking Clerk to Investigator of Drawback Claims; H. B. Jackson, from Assistant Inspector of Customs and Excise to Inspector of Customs and Excise; R. V. McGill, from Clerk, Grade 4, to Excise Tax Auditor.

ADMINISTRATIVE

W. F. C. Anderson, from Principal Clerk to Head Clerk; Miss J. E. E. Bourcier, from Stenographer, Grade 2, to Stenographer, Grade 3; L. Desroches, J. F. R. Deziel, from Clerks, Grade 2, to Clerks, Grade 3; L. W. Holmes, from Head Clerk to Chief Clerk; J. A. C. L. Laporte, J. E. G. Larose, John M. Lomer, Israel Podolsky, J. L. Richard, D. R. Smirle, B. H. Tobin, from Clerks, Grade 2, to Clerks, Grade 3; C. E. Wood, from Head Clerk to Chief Clerk.

TRANSFERS

R. J. Bourdon, from Customs Excise Examiner, Limited Service, Hemmingford, P.Q., to Customs Excise Enforcement Officer, Covey Hill, P.Q.

F. M. Lavell, from Investigator of Drawback Claims, Hamilton, Ont., to Investigator of Drawback Claims, Winnipeg, Man.

H. Lecovin, from Clerk, Grade 3, Inside Service, Ottawa, to Customs Truckman, Toronto, Ont.

PROMOTIONS AND TRANSFERS

E. W. Abraham, from Customs Excise Enforcement Officer, Tofino, B.C., to Customs Excise Examiner, Victoria, B.C.

W. F. McQueen, from Customs Truckman, Hamilton, to Customs Excise Clerk, Outside Drawbacks.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1928 AND 1929

—	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,675,599 09	13,798,286 05		
Less Refunds and Drawbacks	1,265,235 46	1,590,550 42		
Net	14,410,363 63	12,207,735 63	2,202,628 00	
EXCISE TAXES	7,505,912 91	5,737,193 52		
Less Refunds and Drawbacks	47,126 75	36,378 43		
Net	7,458,786 16	5,700,815 09	1,757,971 07	
EXCISE DUTIES	6,036,791 61	5,871,836 12		
Less Refunds and Drawbacks	26,433 86	23,623 27		
Net	6,010,357 75	5,848,212 85	162,144 90	
SUNDRY COLLECTIONS	174,604 28	74,427 74		
Less Refunds and Drawbacks	Nil	3 60		
Net	174,604 28	74,424 14	100,180 14	
Net Totals	28,054,111 82	23,831,187 71	4,222,924 11	
Net Decrease			4,222,924 11	

TOTALS FOR NINE MONTHS

—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	148,581,589 51	155,033,452 21		
Less Refunds and Drawbacks	10,678,090 67	13,239,670 72		
Net	137,903,498 84	141,793,781 49		3,890,282 65
EXCISE TAXES	62,438,992 19	49,796,201 10		
Less Refunds and Drawbacks	694,546 00	577,851 52		
Net	61,744,446 19	49,218,349 58	12,526,096 61	
EXCISE DUTIES	49,945,022 34	52,653,692 12		
Less Refunds and Drawbacks	552,933 77	547,213 12		
Net	49,392,088 57	52,106,489 00		2,714,390 43
SUNDRY COLLECTIONS	985,758 19	926,254 10		
Less Refunds and Drawbacks	169 04	660 60		
Net	985,589 15	925,593 50	59,995 65	
Net Totals	250,025,622 75	244,044,203 57	12,586,092 26	6,604,673 08
Net Decrease			5,981,419 18	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1928 AND 1929

—	December, 1928	December, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	978,091 09	611,293 86	366,797 23	

TOTALS FOR NINE MONTHS

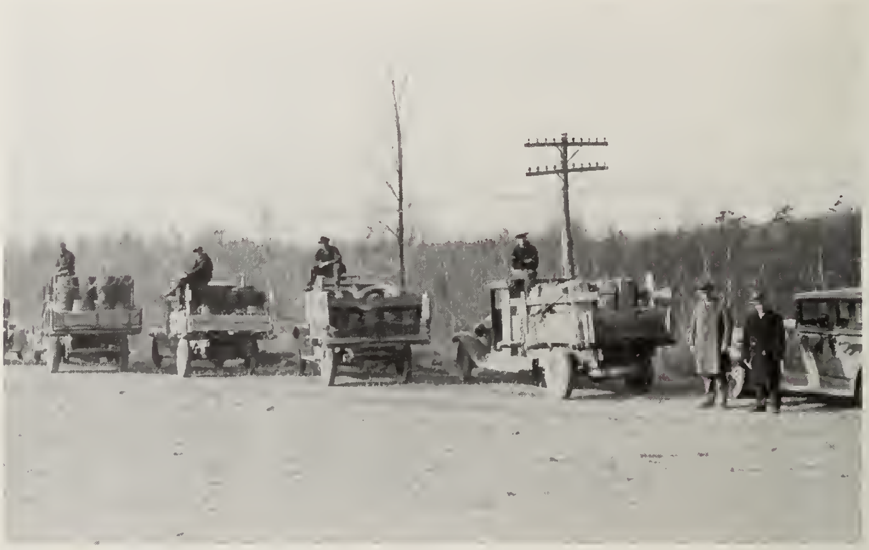
—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	56,600,260 42	66,463,232 80		9,862,972 38

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER AND THE NINE MONTHS ENDED DECEMBER, 1928 AND 1929

—		December, 1928		December, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			130,847,423		88,520,355
Total Exports (Foreign Produce)			2,397,817		1,956,886
Principal items of Exports—	Unit				
Wheat	Bush.	49,088,963	50,344,468	15,960,792	20,485,932
Wheat flour	Brls.	922,965	5,049,798	604,979	3,613,712
Fish	Cwt.	791,942	4,136,553	626,866	3,570,213
Furs	$		2,055,112		553,857
Meats	Cwt.	72,186	1,396,482	54,511	1,088,242
Cheese	Cwt.	55,725	1,258,872	49,625	1,009,787
Planks and boards	M. ft.	124,316	3,441,651	115,631	3,003,555
Wood pulp	Cwt.	1,588,752	4,102,676	1,316,942	3,382,896
Newsprint	Cwt.	4,263,244	13,408,647	4,403,410	12,994,162
Automobiles and parts	$		3,145,607		2,245,856
Copper, unmanufactured	Cwt.	205,618	2,750,231	201,804	3,076,910
Nickel, unmanufactured	Cwt.	79,123	1,992,961	89,421	1,971,930
Imports, entered for Consumption.—Free goods			35,506,767		30,083,603
Imports entered for Consumption—Dutiable goods			59,114.158		54,316,340
Total Imports entered for Consumption			94,620,925		84,399 943

—		Nine months ended December, 1928		Nine months ended December, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			1,071,640,200		890,465,841
Total Exports (Foreign Produce)			18,521,686		19,281,400
Principal items of Exports—	Unit				
Wheat	Bush.	313,200,979	366,899,771	153,687,017	187,722,619
Wheat flour	Brls.	8,061,636	48,027,303	6,229,788	35,658,433
Fish	Cwt.	3,700,513	27,461,231	3,308,755	27,131,559
Furs	$		13,920,446		12,149,437
Meats	Cwt.	864,754	15,938,348	622,240	12,443,773
Cheese	Cwt.	1,096,690	24,438,761	900,061	17,760,481
Planks and boards	M. ft.	1,345,685	37,707,767	1,407,206	37,028,433
Wood pulp	Cwt.	13,034,706	34,037,442	12,798,743	32,718,766
Newsprint	Cwt.	32,990,938	105,141,181	37,939,012	111,454,728
Automobiles and parts	$		29,777,579		31,360,324
Copper, unmanufactured	Cwt.	1,411,506	17,799,572	1,632,594	25,954,472
Nickel unmanufactured	Cwt.	742,612	16,561,153	764,186	18,216,345
Imports entered for Consumption—Free goods			332,196,122		337,470,290
Imports entered for Consumption—Dutiable goods			604,153,795		632,228,016
Total Imports entered for Consumption			936,349,917		969,698,306

HAUL OF SMUGGLED LIQUOR



ONE of the largest seizures of smuggled liquor to be made in Nova Scotia for years, is shown in this photograph. It was found after a search, continued for several days and nights, in a barn near Barney's River, by Divisional Chief A. T. Logan and Norman MacDonald, Customs-Excise Enforcement Officer, New Glasgow. In the photograph Mr. Logan and Mr. MacDonald are standing at the side of the four trucks which conveyed the seized liquor to Customs custody at Pictou, Nova Scotia.

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Growth of Tourist Travel

IN this number of the REVIEW appears a summary showing, among other things, the number of foreign automobiles reported inwards for touring purposes in Canada during the calendar year 1929. The statement also shows the number of automobiles which entered by provinces lying along the international boundary, and Canadian automobiles which left for touring purposes in the United States. The figures on which these statements are based were furnished to the Department by Collectors at the various border ports of entry, and show substantial gains over the previous year. Every frontier province had an increase, Ontario leading the way. The volume of travel indicates that the attractions of Canada for tourists are becoming more widely known. The action of Hon. W. D. Euler, Minister of National Revenue, in simplifying the procedure for visitors obtaining permits, and in facilitating the entry into Canada of those on touring bent, has brought speedy results in increased numbers, and has reduced delay and friction at the ports of entry to a minimum. In addition a splendid spirit of courtesy and co-operation is in evidence, not only at the large International bridges, but at the smaller border points of entry. Many letters received by the Department testifying to courteous and helpful treatment of visitors by Customs officers indicate that the examination staff from coast to coast is doing its duty ably and well.

Regarding Parcels

FREQUENTLY samples or parcels are received in the Department, merely addressed to the Commissioner of Customs or Excise, or to the Department of National Revenue, without any indication of the purpose for which they are sent, or the Branch to which they should be delivered. This naturally causes delay in dealing with the matter, and those who are interested sometimes wonder why prompt attention is not forthcoming.

It would assist materially if Collectors, or other persons concerned, who forward samples intended for the Customs or Excise Divisions, would mark clearly thereon, or enclose with them, a statement showing to what letter or reference they appertain, or the Branch for which they are intended.

Strange Gifts

STRANGE gifts, chiefly from the British Isles, find their way into the Customs Postal branches during the Christmas and New Year rush. These sometimes range from dried fish to mysterious things called "hair transformations." Many parcels contain cigarettes and tobacco, and the recipients, after paying the duties called for, are occasionally doubtful of the good intentions of the senders. At the Winnipeg Customs Parcel Branch six bottles of alcoholic liquor were confiscated during the Christmas season, ranging from two ounce bottles to full quart size. An innocent thermos flask was found to contain that kind of Christmas spirit which is not permitted to be imported. It was rather sad to note the disappointed expression on the faces of the would-be recipients, and impressed upon officers the hard tasks involved by the calls of stern duty.

One parcel examined was found to contain nothing but an ordinary building brick, on which was stencilled the Christmas greetings of the sender. This may have been a new method of presenting a friend with a house, brick by brick, but considering that the postage on the parcel was fifty-six cents, it was an expensive form of greeting card.

The majority of parcels passing through the Customs Postal branch of any big port at the Christmas season contain ordinary things, such as a Christmas pudding from England, a shortcake from Scotland, or the thousand and one trinkets that go to make up the general run of seasonable gifts. Surprise must have been experienced by an officer at the Montreal Customs Postal Branch when he found a package containing the raw skin of a twenty-foot python snake. It appears that a gentleman in Rhodesia was sending a little remembrance to his brother in Montreal.

The sorting staff must be continually on the alert however, as the most ordinary looking parcel, tissue paper wrapped, and bearing the picture of *Santa Claus,* with the reminder "not to be opened until Christmas," may contain merchandise of large value, or goods which are prohibited importation. Advantage is often taken of the season's rush by unscrupulous persons to try and get something in. At a busy Christmas season a year or two ago, a Montreal officer noticed a very cheap tin box, and, when the wrappings were removed, and the Christmas seals broken, a quantity of opium was found.

Mark, Learn and Follow

INSTRUCTIONS issued to Collectors by official memorandum dated January 9, 1930, should be carefully studied and observed by all officers concerned. They are as follows:—

Attention of Collectors is specially directed to this ruling:—

The actual percentage of cash discount allowed in the home markets of the exporter may be allowed for duty purposes not exceeding two and one-half per cent when actually deducted and allowed by the exporter on the invoice to the importer. If the cash discount allowed the Canadian purchaser renders the export price for cash below the cash home market value, dumping duty is applicable.

Allowances for freight or other transportation charges, when made generally to purchasers in the home market under like conditions, at varying rates depending on destination of the goods, are to be disregarded in computing special or dumping duty; provided that the amount of such allowance must not be deducted for regular duty purposes.

Some Things Accomplished

WHEN Hon. W. D. Euler became Minister of National Revenue in the autumn of 1926, he promptly instituted a thorough reorganization of the Department. More efficient business methods were introduced with the result that collections increased materially, efficiency has taken the place of laxity, and a spirit of co-operation pervades the various services. This spirit was very evident in the past year.

The statement of revenue collected by the three divisions during the nine months of the present fiscal year, ended December 31, 1929, indicates in some measure the increased efficiency of the three divisions. For the period alluded to the net Customs duties received were $141,793,781, compared with $137,903,499 for the corresponding period of 1928. Excise duties for the nine months of the present fiscal year, April to December, were $52,106,479, as against $49,392,089 for the same period of the last fiscal year. In Excise taxes there has been a decrease, due mainly to the lowering of the rate of sales tax to 2 per cent, the collections for the nine months period of 1929 being $49,218,350, a decrease of $12,526,097, compared with the same period of 1928. Summed up, the total Customs and Excise revenue for the nine months of 1929 was $244,044,204.

A splendid showing has been made by the Income Tax division for the nine months period under review. The net collections were $66,463,233, compared with $56,600,260 for the same period of 1928, an increase of $9,862,972. This is a highly creditable performance, and points to the prosperity of Canada and also to the efficient way in which the tax is collected.

When the income tax was reduced on many incomes, and heads of families earning $3,000 or less exempted from the tax, it was thought by many, including some who favoured the cuts, that there would be a substantial falling off of revenue from this source. Subsequently, further reductions were made, and it would have come as no surprise had the returns shown a decline.

A tabulation of returns from each income tax district in the country for the last four fiscal years gives the following totals:—

1925-26, $55,571,961; 1926-27, $47,386,309; 1927-28, $56,571,047; 1928-29, $59,422,297.

The efforts to combat smuggling during the nine months of this fiscal year have been continued vigorously. The reorganized Customs Excise Preventive Service has done, and is doing, excellent work on land and sea. Two additions to the fleet of Customs cruisers operating in Maritime waters were made, viz., the *Fleur de Lys* and the *Preventor,* both 17 knot ships, built in Montreal and capable of giving the rum runners a merry chase. When it is remembered that over 3,000 miles of coastline have to be covered in the Maritime Provinces, the fact is apparent that the task of preventing smuggling operations is a heavy one.

The land forces of the Preventive service have been busily engaged, and commercial smuggling has been reduced greatly. In Ontario and Quebec conditions have improved materially, and the service is well organized along the border, and particularly so at the ferry landings and bridge heads.

Some indication of the excellent work of the Preventive Service is to be found in a summary of activities for the nine months of the fiscal year. In that period 3,294 seizures were effected, as compared with 2,794 in the nine months of 1928, and 2,767 for 1927. During the past nine months the seizure of 527 automobiles was reported, also 56 vessels, 56,212 gallons of spirits, 30,808 gallons of beer, 684,300 cigarettes, 6,677 cigars, 12,774 pounds of tobacco, 196 complete stills and 128 parts of stills.

Hon. Mr. Euler instituted a more systematic and businesslike appraisal of imported goods, and the work of the three travelling Dominion appraisers during the year, in checking and instructing the appraising divisions of the various ports, has borne fruit in increased efficiency in this important branch of the Department's activities. The calendar year 1929 closed with the Department of National Revenue forging ahead with increased and courteous service to the public its watchword, and careful collection and protection of the revenue its goal.

Recent Income Tax Rulings

THE following rulings have been issued by the Income Tax Division to its Inspectors, signed by C. S. Walters, Commissioner:—

Re Stock Dividends Paid in Shares without Nominal or Par Value. The question as to the value for taxation purposes to be placed upon shares of stock without nominal or par value issued as a stock dividend having been raised you are advised as follows:

The value of each share for taxation purposes shall be the amount of surplus capitalized divided by the number of shares of no par value stock issued.

Provincial Gasoline Tax. This tax is merely regarded by the Department as increasing the cost of gasoline and is, therefore, an allowable expense in all cases where the cost of maintaining and operating motor vehicles is admitted as a deduction in ascertaining taxable income.

Sweeping Clean

THE broom of the Preventive Service is sweeping clean in Nova Scotia, and the path of liquor smugglers is being made increasingly difficult. Several important seizures have been reported recently from that province, and the staff under the new Divisional Chief, A. T. Logan, is doing effective work. At Pleasant Point near Jeddore, 35 miles from Halifax, officers found buried in a field 270 five-gallon kegs of rum, and 12 bags containing bottles of whiskey. Another seizure of importance covered 99 five-gallon kegs of rum, and 50 bags of assorted liquors in the vicinity of Dartmouth, the liquor being found in a truck. A determined effort is being made to cope with smuggling activities in the Maritimes, and a goodly measure of success is attained.

December, 1929, was a very active month for the Preventive Service. Total number of seizures reported was 275, made up of 204 Customs and 71 Excise. The number reported in December, 1928, was 266, and in December, 1927, 251. Spirits figured largely in the seizures of December last, with a total of 24,629 gallons. Of this total Nova Scotia was responsible for 10,846 gallons and Quebec 11.061 gallons. There were 190 prosecutions instituted during December, and 168 convictions secured.

The fragrant Flower of Gratitude

TOO frequently we are prone to take our own worth for granted, and to accept preferment and promotion as something which is no more than our just due. Gratitude is often left for benefits to come, and none for those already bestowed. It was therefore pleasing for the *Editor* to receive a letter from an officer of the Department, commenting on the action of the Executive heads in granting reclassification, not only of his position, but of those under his direction. The letter says in part:—

> The requests were reasonable and we had no doubt they would be granted. Experience had taught us, however, to expect there would be much quibbling and delay. Imagine our surprise when we received almost simultaneously, and just at the Christmas season, the notification that we should be given what we asked. We have received a gracious gift, handsomely bestowed. The contrast with methods which formerly prevailed is such that we feel the Minister and Commissioners should be made aware of our appreciation. The change of method is, no doubt, their work.

It is pleasing to give publicity to this appreciation. The poet *Gray* wrote of "the still small voice of gratitude," but it was *Ballou* who said: "Gratitude is the fairest blossom which springs from the soul; and the heart of man knoweth none more fragrant."

* * HERE AND THERE * *

Occasional reference has been made in the Review to old *Bonsecours Church* on the Montreal waterfront. A request has been received from a reader in the far west for more details regarding this historic building, and the *Editor,* being an old Montrealer, is pleased to furnish some additional facts. *Notre Dame de Bonsecours* is a picturesque landmark of the harbour. It is popularly known as the *Sailors' Chapel,* and the figure of the Madonna with outstretched arms welcomes the incoming and speeds the outgoing ships. It was founded in 1657 by Marguerite Bourgeoys, the first school mistress, and was a centre of reunion for the young women of the colony of Ville Marie. It was the first stone chapel on the Island of Montreal, being finished in 1675. In 1678 it was handed over to the Sulpicians of Notre Dame, who still serve it as a chapel of ease. *Notre Dame de Bonsecours* was burned in the fire of 1754, and the present structure was not built until 1771-1773. The old building was remodelled and added to in 1889. Thousands of tourists visit *Notre Dame de Bonsecours,* and the shrine above the chapel, each year.

The ultra modern miss of the National Revenue service trips along the corridors of the *Connaught Building* in an effort to "catch the book" in the morning. Her eye is ever open for the changing fashions (where, oh where have those goloshes gone which were never buckled, and flapped widely to the winter breeze?), concerning which mere man knows nothing, and, if he is wise, ventures no opinion. But the modern girl may be interested in knowing that bobbed hair was the vogue—in fact quite the proper thing—a thousand years ago. Old Mother Earth is giving up her secrets one by one. Recently some enthusiastic gentlemen who go in for that sort of thing were digging in a *Viking* burial ground in East Prussia, dating from the ninth, tenth and eleventh centuries. In one grave the body of a young woman with bobbed hair was found. Unfortunately the records do not say what kind of bob it was the *Viking* lady favoured. That would have been interesting. It may have been a shingle, pineapple, sweetheart, natural, swirl, Oxford, Eton, boyish or windblown, but the records are sadly silent on that point. The news value of the story from the *Viking* graveyard is that bobbing is apparently a very old fashion, and the modern miss is not quite so up-to-date as she may have thought. Some of the women's graves contained bronze bracelets, rings, necklaces, brooches and head bands. But the gentle *Viking* belle who had her flowing hair bobbed in some thousand year old beauty parlour reminds us that there is really nothing new under the sun.

Quaintly worded communications received by Collectors at various ports continue to reach the *Editor.* Someone in Sault Ste. Marie wished to brew beer at home, and the envelope containing his application for permit reached Mr. Laughton, the Collector, addressed as follows: "Customs Dept. Bld., Inland Revenue Act, Section 201, Post Office, City." Another letter received by Mr. Laughton recently from a woman read:—

"Would you send me a permit for making beer for my own youse. I am going to make it in crooks and send me word how to make it."

Another letter received in the Department, from a resident of the Yukon Territory, asked for permit to enter a sporting rifle at Customs, imported from England. The letter read:—

"I am not an alien, am British-born and a returned soldier. I am not a Bolshevist, Anarchist, Socialist, Communist, Prohibitionist or Liberal."

The permit was sent by return mail.

Book Agent (to farmer): "You ought to buy an encyclopedia, now that your boy is going to school."

Farmer: "Not on your life. Let him walk, the same as I did."

BIG ILLICIT STILL SEIZED IN A PIGGERY

One of Largest Plants ever Found in Manitoba

REFERENCE has been made in the REVIEW from time to time to the good work done by the Customs-Excise Preventive Service in discovering illicit stills. There has been received from J. W. Kempston, Divisional Chief at Winnipeg, a detailed report of a seizure recently at St. James, Manitoba, a suburb of Winnipeg, of one of the largest stills for the manufacture of illicit liquor ever seized in that province. F. R. Inglis, Special Customs-Excise Enforcement Officer, accompanied by two officers of the Provincial ser-

This illustration shows a portion of an illicit still seized by Customs-Excise Enforcement Officer F. R. Inglis, Winnipeg, at St. James, Manitoba, which is a suburb of Winnipeg. This is one of the largest stills ever seized in Manitoba, and was carefully concealed in a piggery. Photograph supplied by courtesy of the *Manitoba Free Press.*

vice, visited a large barn used as a piggery, at St. James. It contained at the time of seizure about 150 pigs, so apparently in this case there is a connection between live pigs and "blind pigs." A search of the lower floor revealed a large steam boiler, and by following the direction of the pipes overhead a trap door was found leading up to the loft. After passing through two doors and entering the loft, a large complete still was found, and 150 barrels of wash in a state of fermentation. The apparatus used was very elaborate, and was capable of making between 60 and 100 gallons of spirits at one operation. The steam boiler alone weighed four tons, and the steam worm was of 2½-inch piping in a coil. At the time the seizure was made the boiler was hot, but the still was not then in operation. A man was found in a house nearby, who when questioned, admitted ownership of the still and stated he would plead guilty. This was the second still seized from the man in question in this barn, the previous offence being in June, 1927. On that occasion he was fined $400, and on this occasion the fine was raised to $600, a second offence charge having been laid.

Among the other articles seized in the loft, used in connection with the illicit manufacture of liquor, were 300 one-gallon empty cans, 1 steel 30-gallon drum half full of spirits, 4 steel drums, one box of corks, 49 100-lb. sacks of yellow sugar, and the whole of the apparatus was thoroughly equipped and complete.

SUPPLEMENTARY REGULATIONS

The Department has had under consideration an amendment to the provisions of the regulations governing the sale and distribution of specially denatured alcohol, Grade No. 1-F, used for the production of rubbing alcohol compound, as contained in Section 27, pages 9 and 10, Circular No. 488-C, Second Revision, and No. 1-D, referred to in Section 28, page 12 of the same Circular, and after consultation with the Executive Committee of the Canadian Pharmaceutical Association, supplementary regulations have been established which have been issued to Collectors by Official Circular 488-C, Supplement A, signed by G. W. Taylor, Commissioner of Excise.

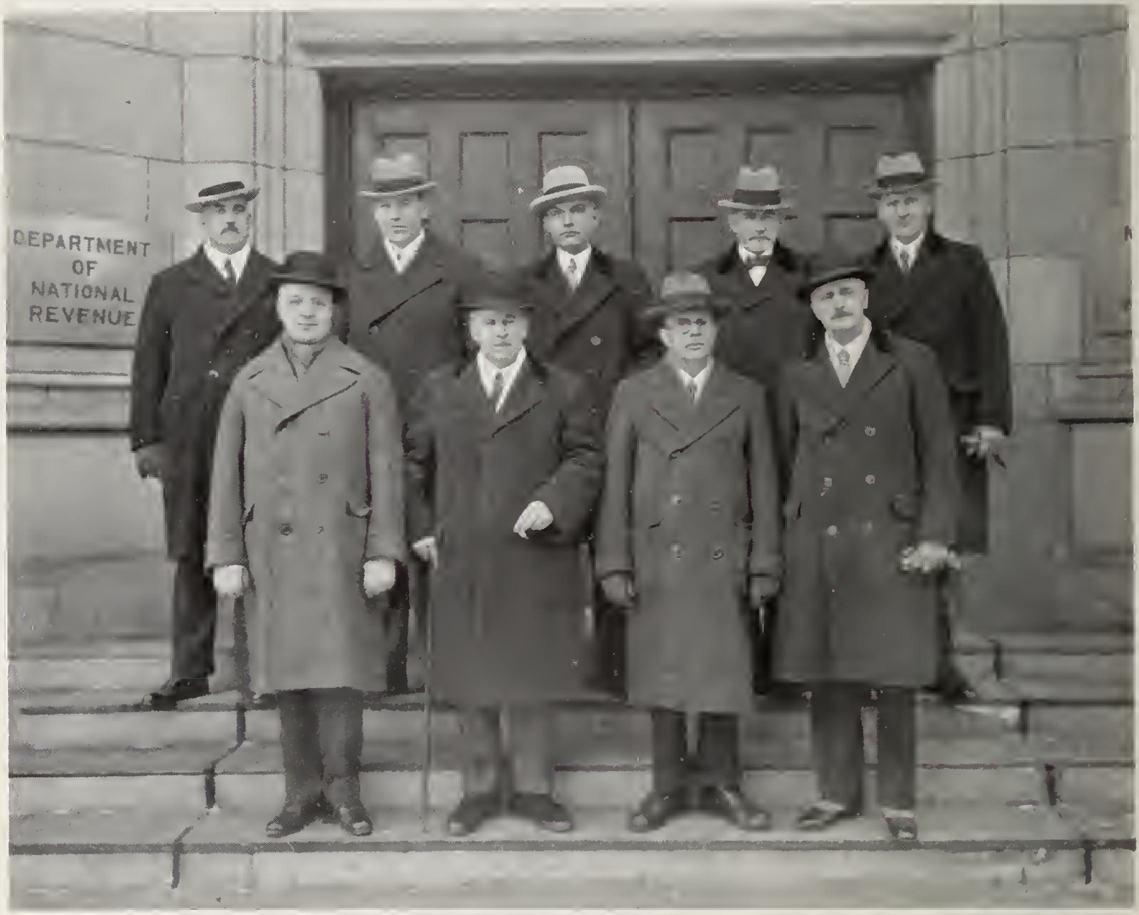
THE FAMILY ALBUM

Norman Lee, recently promoted to be Inspector of Income Tax, Vancouver, B.C., has been a resident of that city since 1912. He entered the Service of the Income Tax Division in 1918, prior to which time he was employed in the Bank of Montreal, and with a leading firm of chartered accountants at Vancouver. In 1919 Mr. Lee was appointed Assistant Inspector of Income Tax and now moves up to the Inspectorship. He is 42 years old.

The advancement of Mr. Lee has resulted in two other promotions at the Vancouver Income Tax Office. Fred. J. Grover becomes Assistant Inspector and A. C. Cox Chief Assessor. Mr. Grover joined the service at Vancouver in 1920, and until his recent promotion was Chief Assessor. Mr. Cox, who takes the position of Chief Assessor, has been a resident of Vancouver since 1908 and entered the Income Tax service in 1920.

CONFERENCE OF PREVENTIVE SERVICE DIVISIONAL CHIEFS

THE third annual conference of the Divisional Chiefs of the Customs-Excise Preventive Service took place in Ottawa on January 14th and 15th, 1930. These conferences were instituted by F. W. Cowan, Chief of the Preventive Service, and have proved to be very beneficial to all concerned, affording an opportunity for the personal interchange of views and suggestions looking to the betterment of this important branch of the Department's activities. A pleasing feature of the conference was the presentation by Mr. Angus Young, of North Sydney, N.S., on behalf of his confreres, of a gold mounted cane, suitably engraved, to Mr. Cowan. Conferences such as these promote goodwill and harmony, and this one was particularly marked by the spirit of co-operation.



This photograph of the Divisional Chiefs of the Customs-Excise Preventive Service, with their Chief, F. W. Cowan, was taken outside the Connaught Building, Ottawa. Bottom row, left to right: J. W. Kempston, Winnipeg, Western Division; F. W. Cowan, Chief of Preventive Service; G. B. Fowler, Toronto, Ontario Division; L. A Gagnon, Saint John, New Brunswick Division. Top Row, left to right: J. C. Barton, Vancouver, British Columbia Division; A. T. Logan, Halifax, Nova Scotia Division; I. Savard, Montreal, Quebec Division; Angus Young, North Sydney, Cape Breton District; G. H. Barbour, Charlottetown, Prince Edward Island District.

MANY TONS OF PARCELS HANDLED SPEEDILY

Glimpse of Work During Holiday Season Rush

ALTHOUGH the Christmas and New Year Season is over, it will be remembered long by the officers of the Customs Postal Parcels and Express branches of the large cities. Take the port of Winnipeg for example. The Acting Collector, D. J. Scott, reports that the number of packages received and listed at the Customs Parcels branch from December 2nd to 28th inclusive was 17.344, of which number no less than 5,202 were received on December 26th, 27th and 28th. This covers only parcels held by Customs for collection of duty and sales tax.

The Customs House, Winnipeg, Manitoba.

On December 26th, 680 sacks of parcels from Great Britain were received and examined at Winnipeg, covering approximately 8,000 parcels. More than one-third of these parcels were destined for points west of Winnipeg, the parcels going forward to the proper port or outport after the " Duty Free " parcels had been eliminated, the latter going forward direct to the addressees after being stamped.

There is a widespread opinion amongst the general public, particularly those from the British Isles, that Christmas presents are entitled to enter Canada duty free. However, when the provisions of the proper tariff item were courteously explained to them, with very few exceptions, the objectors were quite satisfied to pay the duty assessed.

The heaviest mail of the entire month was received at Winnipeg on December 26th, mostly delayed Christmas mail. The mail from the United States on this particular day was the largest handled by the officers in the history of the Customs Postal Branch.

All parcels from Great Britain for the four Western Provinces and Yukon Territory, except those for the principal ports west of Winnipeg, are examined at Winnipeg, duty free parcels being eliminated from the dutiable parcels and stamped free to be forwarded direct to the addressee, thus saving considerable time in reaching their destination. During the week prior to Christmas, such parcels were examined at the Postal station at the railway station to save the necessary time taken in transferring them back again after examination. For this purpose officers attended at the station to examine the parcels and after examination the parcels were put back in the mail bags, duty free parcels going forward direct to destination and the dutiable parcels going forward to the nearest port or outport. It was noted that some parcels arriving from Europe as early as November were marked " Christmas Gifts."

J. T. Bailie is Superintendent of Postal Customs at Winnipeg.

Winnipeg Express

In the Customs Express branch at Winnipeg the number of parcels received and handled from December 1st to December 27th, inclusive, was 8,540, in which figure is included 1,167 parcels of perishable goods.

Christmas delicacies of all kinds found a temporary home there until cleared by their respective recipients, such as figs, dates, spices, candied fruits, chocolates, turtles, oysters, frogs' legs, dressed and live poultry, and many other gifts.

BIG RUSH AT VANCOUVER

The big Christmas rush in the Customs Postal Parcels branch at Vancouver, B.C., began about December 10th, increased to flood-tide during Christmas time, then ebbed until about January 10th, when the British and European mails having been disposed of, business became normal once more.

During the Christmas rush, from December 1st to December 24th inclusive, there were passed over the counter at the Vancouver Customs Postal Parcels Branch, 15,764 parcels, the revenue collected being $27,652.

The public is well accommodated at this branch. The Winch Building is situated in what may be termed the heart of the business district of Vancouver, and in the basement is situated the Customs Postal Parcels branch. The office is divided into two sections, named for convenience sake, the Merchants' section and the main office. The Merchants' section is also used for the handling of parcel post packages addressed to points outside the city limits. The counter is about 25 feet long, has five wickets, and is manned by two computing clerks who are in constant attendance on the public, and one senior clerk who opens and examines packages cleared by long room entries, checks all refunds, assesses and checks all damage claims, and appraises shipments not accompanied by properly certified invoices.

The Winch Building, Vancouver, in which the Customs-Excise offices are situated.

The main office handles all ordinary, insured and registered parcels. The counter in this section is approximately 90 feet in length, and is divided into sixteen single wickets. During ordinary business seasons it is necessary to utilize three computing clerks and two clerks on the counter, and one parcel sorter. Two cashiers, in addition to those mentioned above, complete the staff in this section in constant attendance on the public.

Owing to the small amount of space allotted for the segregation and entering of all mail packages in the Post Office, the Postal officials rented for two weeks one of the rooms at the Canadian Pacific station, formerly used for the storage of baggage. This arrangement, while affording more space for the segregation and entering of mail, considerably handicaps the quick despatch of it as far as the Customs are concerned, for the packages after being entered have to be re-sacked, and conveyed by motor truck, when same can be spared by the Post Office, to the Postal Parcels branch where they are checked before being placed in stock.

During the period from April 1st to November 30th inclusive, 123,000 dutiable consignments were handled through this branch and a total of $296,600 collected. E. M. Bradner is Superintendent in charge of this office.

BUSY TIME AT MONTREAL

What the busy Christmas season at the port of Montreal means to officers of the Customs Postal Branch may be gleaned from the following facts. During December a total of 28,360 sacks of mail were handed over by the Post Office to this branch. Of these 2,271 sacks came from the United Kingdom, 9,640 from the United States and 16,449 from all other parts of the world. From the 21st to the 25th of December, 9,060 parcels were taken into bond and 7,758 were delivered. From the 26th to the 31st, 7,056 parcels were retained for duty while 9,155 were delivered. During the period from December 1st to the 20th the sorting staff eliminated 43,550 parcels as duty free, and of these 38,820 were released to the addressees.

About three quarters of the parcels received during the Christmas rush are not of sufficient value to warrant detaining them for the collection of duty, therefore they are allowed free entry under Tariff item 690A as casual donations. These parcels are stamped "Duty Free" and are handed over to the postal authorities for delivery to the addressees. As no record is kept of parcels dealt with in this manner, their number is not included in the figures quoted above. Nevertheless the handling of these packages entails much work for the staff engaged in sorting the mails. The total amount collected during December at the Customs Postal Branch was $102,951. The largest collection for a single day was $5,133, and the next largest was $4,466. On two occasions the day's collection totalled about $3,800, and the average for five of the other largest days was $3,250.

Before the actual rush commenced the regular staff of 57 officers was augmented by the addition of 16 officers, released from their regular duties at the close of navigation, and who were, at the time this extra help was needed, employed in different offices in the port.

For five days preceding Christmas, and for four days afterwards, the corridor of this branch was thronged with people all eager to take possession of their parcels. This condition taxed to the utmost the endurance of the officers endeavouring to render satisfactory service to the public.

Many people who come to the Customs Postal Branch for their Christmas parcels are at a loss as to how to proceed to obtain them. This condition was foreseen, and an officer, fluent in both English and French, was stationed in the corridor, and instructed to do all he could, both in providing information, and in aiding people generally, giving particular attention to elderly people and to ladies.

Geo. Gauthier is Superintendent, Customs Postal Branch, at Montreal.

ACTIVITY AT TORONTO

The Customs Postal Branch at Toronto was a hive of activity during the Christmas season. During December, 1929, 13,455 bags of mail were handled. Of these 8,035 were from the United Kingdom. Bags of mail received from the United States averaged 150 per day during the first half of the month; during the latter half, however, the daily average of mail bags received was doubled. The peak of the Christmas rush was reached on the 26th and 27th, for during those forty-eight hours nearly 2,000 bags of mail were sorted by the Postal Customs staff. This December each day's work was completed the day it came in, and this was done in spite of the fact that the number of packages handled during the Christmas rush period was 25 per cent greater than the number handled during the same period of 1928. The total number of packages received at the Postal Customs branch in December was 43,322; this represents an increase of 4,619 over the full month of the previous year. Total duty collected was $90,894. Number of entries made was 3,604.

As regard the efficient working of the Customs Postal Branch, J. H. Bertram, Collector at Toronto, writes the Review as follows:—

> S. G. Taylor, Superintendent of the Custom Postal Branch, and several of the officers serving under him, who have been in the branch for some years, also principal officers of the Post Office, together with importers and Customs brokers, have all informed me that there was never a Christmas season in the history of this port when the work ran so smoothly and without delay.
>
> Mr. Leatch, the Surveyor, who spent a great deal of time at the Terminal Station "A", 4th floor, where the postal parcels are sorted, and the branch itself at 159 Bay street, also reports that there has been no delay on the part of the Customs in the work of sorting, sending out Advice Cards and transferring the goods from the Terminal station to the Postal branch, where they were placed in the various bunks provided for same.

PROHIBITED IMPORTATION

Collectors are advised that "Lady Chatterley's Lover," a book written by D. H. Lawrence, privately printed in Paris, France, is prohibited importation into Canada under the provisions of Section 14 and Item 1201, Schedule "C" of the Customs Tariff.

Excise revenue has increased during the last five years by $20,038,088, this increase being derived mainly from Excise duties, as the Excise Tax rate, and consequently the revenue from that source, decreased during the last two years.

THE INCREASING TIDE OF TOURIST TRAVEL

Figures for 1929 Exceed Those of Previous Year

THE following statement, prepared by the Department of National Revenue from figures furnished by its Collectors, shows the number of foreign automobiles imported into Canada, for touring purposes, by provinces through which they entered, during the calendar year 1929, for periods (*a*) not exceeding twenty-four hours, (*b*) not exceeding sixty days, and (*c*) exceeding sixty days and not more than six months; and also the number of Canadian automobiles exported for touring purposes for the same year.

Province	Admitted for a period not exceeding 24 hours	Admitted for a period not exceeding 60 days	Exceeding 60 days and not more than six months	Exported for touring purposes
Ontario	2,922,536	582,128	836	283,250
Quebec	203,668	319,942	215	145,714
New Brunswick	158,860	37,262	20	27,740
British Columbia	59,196	122,531	71	126,830
Manitoba	33,333	15,166	15	16,375
Alberta	23,215	6,350	2	2,795
Saskatchewan	15,780	5,863	9	17,736
Nova Scotia	....	1,769	36	132
Prince Edward Island	....	3	2	....
Total	3,416,588	1,091,014	1,206	620,572

Grand Total, foreign cars in	4,508,808	Canadian cars out	620,572
Increase over 1928	863,353	Increase over 1928	100,701

COMPARATIVE STATEMENT SHOWING TOTALS OF TOURISTS AUTOMOBILES REPORTED INWARDS BY PROVINCES FOR 1929 AND 1928

Province	1928	1929	Increase
Ontario	2,762,162	3,505,500	743,338
Quebec	465,773	523,825	58,052
New Brunswick	175,618	196,142	20,524
British Columbia	161,808	181,798	19,990
Manitoba	48,147	48,514	367
Alberta	12,472	29,567	7,095
Saskatchewan	17,870	21,652	3,782
Nova Scotia	1,600	1,805	205
Prince Edward Island	5	5	......
Total	3,645,455	4,508,808	863,353

LEADING ENTRY PORTS

In order that the growth of tourist travel may be seen at a glance, this statement is given, showing twenty-one ports of entry in Canada which had over 20,000 tourists' automobile inward reports in 1929, also the figures for 1928:—

Bridgeburg, Ont., 1928, 816,849, 1929, 1,109,074, increase, 282,225; *Niagara Falls, Ont.*, 1928, 889,843, 1929, 995,367, increase, 105,524; *Windsor, Ont.*, 1928, 577,913, 1929, 864,962, increase, 287,049; *Walkerville, Ont.*, 1928, 279,025, 1929, 375,592, increase, 96,567; *Lacolle, Que.*, 1928, 71,247, 1929, 91,694, increase, 20,447; *Sarnia, Ont.*, 1928, 67,887, 1929, 86,953, increase, 19,066; *Pacific Highway, B.C.*, 1928, 72,125, 1929, 81,642, increase, 9,517; *Rock Island, Que.*, 1928, 89,336, 1929, 81,468 (decrease due to highway construction diverting traffic via other ports); *Philipsburg, Que.*, 1928, 50,078, 1929, 55,079, increase, 5,001; *St. Leonards, N.B.*, 1928, 46,270, 1929, 47,591, increase 1,321; *Richmond Road, N.B.*, 1928, 34,156, 1929, 42,223, increase, 8,067; *Fort Frances, Ont.*, 1928, 31,362, 1929, 35,505, increase 4,143; *Trout River, Que.*, 1928, 27,507, 1929, 31,495, increase, 3,988; *Hereford Road, Que.*, 1928, 31,413, 1929, 30,427 (decrease); *Stanhope, Que.*, 1928, 31,778, 1929, 30,389 (decrease); *Abercorn, Que.*, 1928, 24,382, 1929, 25,977, increase, 1,595; *Prescott, Ont.*, 1928, 19,944, 1929, 23,603, increase, 3,659; *Highwater, Que.*, 1928, 24,675, 1929, 23,268 (decrease); *Coutts, Alberta*, 1928, 8,105, 1929, 23,056, increase, 14,951; *Emerson, Man.*, 1928, 21,968, 1929, 23,027, increase, 1,059; *Andover, N.B.*, 1928, 26,154, 1929, 22,877 (decrease).

PASSOVER BREAD

An Order in Council has been passed, dated the 21st December, 1929, authorizing the remission of customs duty and sales tax on Passover Bread, or Matzos, imported and entered at customs between the 15th February, and the 20th April, 1930, (both days included).

EXPRESS BUSINESS

At the Customs Express Branch, port of Montreal, in December, 1929, packages delivered were 20,063; entries made 4,030. Duty collected was $311,139; storage collected, $867. At the Customs Express Branch, port of Toronto, in December, 1929, the number of parcels handled was 27,119; entries made 5,561. Duty collected was $383,376.

EXCISE DUTY COLLECTIONS

One of the features of the statement of Excise duty collections for December, 1929, is the increased number of cigarettes entered for consumption. The figures are, December, 1929, 400,816,890 cigarettes; Excise duty collected, $2,405,795. In December, 1928, the number was 369,085,030; Excise duty, $2,215,187. Total Excise duty collections in December, 1929, were $5,580,427.

The statements are as follows:—

Comparative statement of Excise duty collections during the months of December, 1928, and December, 1929:—

December, 1929, spirits potable, $2,029,746; December, 1928, $2,268,782. December, 1929, spirits, non-potable, $73,317; December, 1928, $80,996. December, 1929. malt, $303,050; December, 1928, $335,377. December, 1929, cigars, $19,931; December, 1928. $46,347. December, 1929, cigarettes, $2,405,795; December, 1928, $2,215,187. December, 1929, manufactured tobacco, $300,005; December, 1928, $310,854. December, 1929, foreign raw leaf tobacco, $401,740; December, 1928, $495,138. December, 1929, beer, $16,701; December, 1928, $28,602. December, 1929, licences, $140; December, 1928, $157.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1928, and December, 1929:—

December, 1929, tobacco, cut, 965,154 pounds; December, 1928, 927,112 pounds. December, 1929, tobacco, plug, 451,256 pounds; December, 1928, 555,285 pounds. December, 1929, cigarettes, number 400,816,890; December, 1928, 369,085,030. December, 1929, cigars, number 16,050,944; December, 1928, 15,020,685. December, 1929, snuff, 85,357 pounds; December, 1928, 72,778 pounds. December, 1929, foreign raw leaf tobacco, 968,693 pounds; December, 1928, 1,212,084 pounds.

TRADE WITH BRITAIN

Imports from the United Kingdom to Canada in the fiscal year 1928-29 were of the value of $194,041,381. This represents an increase over the previous fiscal year of $8,145,524. Exports from Canada to the United Kingdom in the fiscal year 1928-29 amounted to $431,660,941, showing an increase over the previous fiscal year of $18,897,588.

A SUCCESSFUL YEAR

Port of Ottawa in 1929 Forged Ahead

THE port of Ottawa closed on December 31st last the biggest twelve months in its history. During the calendar year the collections totalled $6,124,624 as compared with receipts of $5,757,130 during the calendar year 1928 and $5,834,123 during the fiscal year ended March 31, 1929.

The revenue on importations during the calendar year 1929 amounted to $3,436,188 and the number of entries to 47,263 as compared with revenue of $3,234,008 during the calendar year 1928 and entries of 44,979 during the same period. The increase in this revenue during 1929 over 1928 was $202,179, and the number of entries 2,284.

A big increase in the business of the Postal Parcels branch during the past five years is evidenced by the fact that 51,465 parcels passed through this branch last year, as compared with 37,281 during 1924-25. F. M. Journeaux is Collector at Ottawa.

EXCISE TAXES REVENUE

Ontario Led Other Provinces in Past Fiscal Year

REVENUE derived from Excise taxes (Domestic and Importations) for the fiscal year 1928-29 reached a total of $84,014,166. The proportion contributed by each province is as follows:—

Ontario, $42,525,442; Quebec, $26,768,140; British Columbia, $4,533,884; Manitoba, $3,726,155; Alberta, $2,498,128; Saskatchewan, $1,566,415; Nova Scotia, $1,196,383; New Brunswick, $933,140; Prince Edward Island, $55,340; Yukon Territory, $14,501.

Whence comes all this money collected as Excise taxes? Departmental statistics show that the largest amount was derived from domestic sales, namely, $49,151,635. On importations $14,495,035 was collected. The total accruing from taxes on all beer, etc., was $7,953,133; stamps accounted for $3,867,810; transportation, $2,647,801; matches, $1,502,394; automobiles, $1,025,660; cigars, $328,763; playing cards, $268,752; wines, $211,717; embossed cheques, $208,477; penalties and interest, $183,934; licences, $38,690.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the ten months of the fiscal year, January, 1929 and January 1930. Decreases are marked *.

Districts	1928-29	1929-30	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	....	42,649 45	42,649 45
Halifax.........	599,132 27	611,758 05	12,625 78
St. John.......	537,290 99	596,247 03	58,956 04
Quebec.........	1,196,232 43	1,314,279 22	118,046 79
Montreal......	17,950,680 43	21,330,755 87	3,380,075 44
Ottawa........	2,282,547 10	2,304,743 75	22,196 65
Kingston......	416,390 95	371,732 54	* 44,658 41
Belleville......	329,291 18	415,825 81	86,534 63
Toronto.......	15,820,344 44	18,121,769 05	2,301,424 61
Hamilton......	4,396,733 28	5,351,539 20	954,805 92
London........	4,054,244 87	5,360,260 65	1,306,015 78
Ft. William....	410,280 55	408,937 93	* 1,342 62
Winnipeg......	3,147,433 09	3,612,294 40	464,861 31
Regina.........	592,444 75	659,047 43	66,602 68
Saskatoon.....	187,496 54	264,945 38	77,448 84
Pr. Albert.....	53,574 62	75,605 50	22,030 88
Calgary.......	920,642 57	1,373,162 44	452,519 87
Edmonton.....	373,184 49	544,006 17	170,821 68
Vancouver.....	3,994,272 54	4,359,128 56	364,856 02
Yukon.........	27,420 77	22,555 22	* 4,865 55
Head Office...	....	16,137 03	16,137 03
Total......	57,289,637 86	67,157,380 68	9,867,742 82

* * NEWS AND COMMENT * *

HALIFAX, N.S.: Exports of apples this season to British and other markets from Nova Scotia totalled 662,408 barrels up to December 31, 1929, an increase of 285,671 barrels compared with the corresponding period in the previous season. The 1929 crop of apples in Nova Scotia was 1,846,860 barrels, an increase of over 750,000 over 1928.

VICTORIA, B.C.: After seventeen years' service as a customs and excise examiner at this port, Thomas Charles Hubbard has retired. On behalf of his fellow workers he was presented with a piano lamp, accompanied by an address read by Fred W. Davey, collector of National Revenue. Mr. Davey alluded to the faithful service of Mr. Hubbard, pointing out the courtesy and willingness at all times with which he performed his duties.

GRAVENHURST, ONTARIO: The death of H. H. Marter of this town, after an extended illness, in his 88th year, removed a pioneer resident of this district. The late Mr. Marter was one of the first business men to locate in Gravenhurst. Sixteen years ago he was appointed Customs officer at Muskoka wharf, and was well known to thousands of summer visitors from the United States. For the past eight years his son, Frederick Marter, has been Customs officer here. The deceased was widely known and much respected. He was a veteran of the Fenian raid of 1866, and came to Gravenhurst in 1878.

TORONTO: J. F. Bremner, who joined the staff of the Income Tax Division in Toronto in January, 1922, after a long illness died on the 28th December, 1929. The late Mr. Bremner was born in 1897, and had a war record of over two years. His death is regretted by his confreres.

ST. HUBERT, QUE.: Flying conditions at the Customs Air Harbour, St. Hubert, Quebec, were very bad during December, in fact they were the worst yet experienced. Passenger service was not encouraged at any time during the month, and on many days was cancelled entirely. The Canadian Colonial Airways Ltd. lost two planes, both crashing in the United States on their way to Montreal, one on December 12, the other on the 24th. These mishaps brought international traffic almost to a standstill for the time being. One of the planes lost was a duty-paid aircraft.

During the month Canadian aeroplanes reported inwards 9, outwards 7; foreign aeroplanes inwards 16, outwards 16; total reported, 48. Passengers reported inwards 20, outwards 20; total 40. Baggage examined, 25 pieces; bags of mail inwards 390, outwards 136; express parcels inwards 2.

QUEBEC: At the Customs Postal branch of this port the Christmas holiday season business was heavy. From December 1 to 28, 1929, 3,108 parcels were received, the duty and tax collections being $4,418. In addition long room entries were 59, covering 226 packages, duty and taxes $1,637.

MONTREAL: Two steamers docked at Montreal just prior to the close of navigation, with record cargoes from different countries. The ss. *Milverton,* direct from Mauritus, brought 98,679 bags of raw sugar, weighing 17,328,501 pounds. The ss. *Canadian Constructor* landed a large assortment of Australian products, including 28,700 cases of canned goods, chiefly peaches, consigned to a local dealer.

A well attended meeting was held recently under the joint presidency of Mr. Magnan, Collector, and Mr. Laing, Surveyor, for the purpose of organizing a National Revenue social and recreation club. The following officers were chosen:—

Hon. President, A. Magnan; Hon. Vice-President, Peter McCaffrey, Inspector of Income Tax; Hon. Vice-President, M. McGoldrick, Chief Clerk, Long Room; President, J. A. Bernier, Inspector of Customs and Excise; Vice-President, Arthur Laing, Surveyor; Treasurer, J. A. Hurteau, Principal Clerk; French Secretary, A. E. Peloquin, Income Tax Division; English Secretary, Arthur Ross, Cashier; Administrator, J. A. Prudhomme, Senior Clerk.

The local branch of the Dominion Customs and Excise Officers' Association reports that their group insurance scheme, started about a year ago, has been favourably received by the officers of the port. Members are insured for $1,000 without medical examination, and the low premium charged is based on a sliding scale according to age. Three officers died during the past year, and in each case claims were promptly settled.

The sympathy of the staff of this port is extended to the relatives of Eugene Beland and Albert Gaudet, former officers, who died recently. Each of these former employees was aged 65, and served for 27 years.

Rock Island, Que.: N. C. Knight, formerly Sub-Collector of National Revenue at Rock Island, has, on account of ill health, retired on superannuation after twenty-one years' service. Mr. Knight served at Newport, Vermont, and Beebe Junction, Quebec, previous to his appointment to Rock Island.

DEPARTMENTAL RULINGS

Castanets, manufactured of wood and having small tassels attached thereto. Tariff item 506.

Non-advertising framed chromos, invoiced separately. Chromos under tariff item 180; and frames under tariff item 512.

Counter Dividers of glass and metal clips therefor. Tariff item 519.

Cacti and Resurrection Plants. Tariff item 711.

Rough cut leather soles. Tariff item 613.

Small Metal Labels with gummed paper backs. Tariff item 179.

Welder's Radiator Solder, per sample, manufactured by Welder's Solder Co., Spencer, Iowa. Tariff item 220c (60 per cent).

Caponatina, per sample, from the Musolino, Berger, Lo Conte Co., Boston, Mass. Tariff item 88.

" Parafume," per sample, from the Crystal Products Co. Inc., New York, N.Y. Tariff item 220a.

Ripo Washing Powder, manufactured by Parsons & Company (Stockton) Ltd., Stockton-on-Tees, England. Tariff item 224.

Dallinger's Coffee-Malt, per sample, manufactured by Frank W. Dallinger & Co., Boston, Mass. Tariff item 168.

Electrically heated percolators of aluminum or pure nickel, not plated. Tariff item 428.

Automatic Timer, per illustration. an independent mechanism of iron or steel for operating any number of automatic samplers throughout an ore concentrating mill...... not entitled to entry under tariff item 460 as an automatic ore sampler or an integral part thereof.

Buffalo Nut and Food Chopper, motor operated, per illustration. Tariff item 453.

Buffalo Bread Slicer, per illustration, hand operated or motor operated, equipped with mechanical arrangement for slicing the bread and for controlling the movement of the bread carriage. Tariff item 453.

Marble's Nitro-Solvent Oil, manufactured by Marble Arms & Mfg. Co., Gladstone, Mich. Tariff item 252.

Auto-Eductor, per illustration, consisting of a motor truck with a tank and a power operated pump mounted thereon, used chiefly for cleaning catch basins, but which may also be used for street flushing by the attachment of nozzles. Tariff item 438a.

Model " B " Combination Skiver and Edge Beveller, per illustration, a hand operated machine for use in making or repairing boots or shoes. Tariff item 453.

Dusters composed of artificial silk yarns attached to a wooden or metal handle are not considered brushes but are held to be properly subject to duty under the provisions of tariff item 567a, brushes being generally composed of fibrous bristly material, such as hair, feathers, bristles, broom corn or sea grass.

Artificial silk yarns, singles, dyed or coloured with fugitive tints are dutiable under the provisions of tariff item 558d.

Tanganyika is a British Mandated Territory and not entitled to the benefits of the British Preferential Tariff.

THE QUESTION BOX

These questions were asked in the last number of the REVIEW:—

(1) A settler enters Canada with his household goods and automobile, all of which he has owned for at least six months before his removed to Canada. His automobile is valued at $1,500, and as he does not intend to settle on a farm, duty is payable in the amount in excess of $1,000. What entry form should be used in making this entry, B-1, B-4, or both?

(2) What is the correct procedure in handling a refund claim on goods exported by mail on account of not being according to order, and duty having been paid on same. Is an export entry required; if so, how does an officer certify that the goods left the country; if not what regulations cover this case, and what particular papers are required by the Department?

(3) Who was Minister of Finance at the time the federal Income Tax was instituted?

The answers are:—

(1) Form B-4 (Settler's Effects Entry) should be used in making entry for the settler's household goods and also for the automobile valued up to $1,000.

Form B-1 (Entry for Home Consumption) should be used to account for duty on the automobile on an amount in excess of $1,000 (in this case, $500), and a notation should be made on the B-1 of the Settler's Effects Entry.

(2) W. T. Urquhart, Chief Customs-Excise Checking Clerk, contributes this reply:—

The refund claim, form K. 14, on goods returned by mail as not according to order, requires to be accompanied by a completed form E. 15 and, as proof of exportation, a receipt from the postal authorities for registered or insured parcels or, in the case of ordinary mail parcel, a certificate from a Customs officer by whom or in whose presence the parcel was mailed. If neither of these can be furnished, a credit note, or acknowledgment of the receipt of the goods by the exporters, may be accepted. An export entry is not required.

(3) Sir Thomas White.

These questions will be dealt with in the next number:—

(1) An explanation of the paragraph, in memoranda referring to copyright books, regarding Convention of Berne and additional Protocol thereto, would be acceptable to many Customs officers. How is an officer to know these countries?

(2) A sales tax licence holder makes his return for the business transacted for the previous month, which return shows no tax accruing the Government for that period. In such a case as this, after the transaction has been duly recorded in the sales tax register, should an entry on form B-93A be prepared and recorded in the Excise tax cash book showing nil in such book, or when there is no payment is the sworn to form B-93 revised all that is required?

(3) Are manifests covering car loads of wood, coal, grain and such goods, properly cancelled by showing the entry number in the proper column of the manifests, or if something else should be marked, what is it?

(4) For how many years was the late John McDougald Commissioner of Customs? Was he at one time a member of Parliament?

REVENUE BY PROVINCES

The total Customs-Excise revenue of $350.633,698, including sundry collections, for fiscal year ended March 31, 1929, was received by provinces as follows:—

Ontario, $164,207,481; Quebec, $119,728,668; British Columbia, $23,514,729; Manitoba, $15,545,040; Alberta, $9,060,773; Saskatchewan, $7,636,353; New Brunswick, $4,971,081; Nova Scotia, $4,787,257; Prince Edward Island, $253,304; Yukon Territory, $122,430.

IN NEW BRUNSWICK

Customs duty collections in New Brunswick for 1928-29 were $3,793,844, of which Saint John contributed $2,175,411 and Fredericton $778,097.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER-JANUARY

ADDITIONS

New Brunswick

McAdam Junction (St. Croix): W. H. Williams, O.A.S., Customs Excise Enforcement Officer.

St. John: F. F. Dykeman, O.A.S., F. J. Gillis, L. C. Lindley, C. R. McLaughlin, Customs Excise Clerks; J. E. P. Tracey, O.A.S., A. P. Trecarten, Customs Excise Examiners.

Woodstock (Andover): R. S. Curry, Customs Excise Enforcement Officer.

Quebec

Athelstan (Hemmingford): W. Beaudin, Customs Excise Examiner, Limited Service.

Chicoutimi (Chambord Junction): J. A. O. Fortin, Customs Excise Examiner, Grade 1 Outport.

Montreal: Lucien Allard, Clerk, Grade 1; J. R. N. S. Blain, Customs Excise Examiner; A. Champagne, G. Deschenes, Clerks, Grade 1; J. J. C. Lacas, Customs Excise Examiner; J. A. R. Tardy. Clerk, Grade 1.

St. Johns: Mastai Brault, O.A.S., Customs Truckman.

Sherbrooke: E. M. J. Paquette, Acting Customs Excise Enforcement Officer.

Ontario

Guelph: N. J. Agnew, Customs Excise Examiner.

Hamilton: James Lloyd, O.A.S., Customs Truckman.

Prescott: D. M. Relyea, O.A.S., Customs Excise Examiner.

Toronto: S. B. Bentley, Customs Truckman; R. G. Fraser, O.A.S., Customs Excise Examiner; D. R. Powell, B. M. Stoddard, Customs Truckmen.

Windsor-Walkerville: Lloyd Arnold, Customs Excise Examiner; C. F. Bates, O.A.S.. A. R. Beales; O.A.S., Customs Truckman; R. E. Denike, E. Stovell, Customs Excise Examiners.

Manitoba

Brandon: G. S. Fraser, O.A.S., Customs Excise Examiner.

Saskatchewan

Moose Jaw: R. W. Dalling, Customs Excise Excise Examiner.

Regina (Yorkton): John W. Munns, O.A.S, Customs Excise Examiner, Grade 1 Outport.

British Columbia

New Westminster: H. W. Strong. O.A.S., Customs Excise Clerk.

Preventive Service

A. G. Cutts, J. P. Downey, J. M. M. T. Laberge, A. H. Larson, O.A.S., D. M. Lindsay, Customs Excise Enforcement Officer; Miss I. Stephen, Stenographer, Grade 2.

Inspection

H. C. C. Bayly, H. A. Bradley, E. J. Brodeur. T. C. Champion, C. E. Coffin, O.A.S., G. D. Crowther, O.A.S., Excise Tax Auditors; L. J. Desrochers, Clerk, Grade 2; J. W. Forbes, O.A.S., D. J. W. Harris, O.A.S., J. J. McCann, H. W. Minish, O.A.S., H. M. Richards, Excise Tax Auditors; Miss Lily Rubenstein, Stenographer, Grade 2; Miss M. B. Twaddle, Part Time Stenographer. Grade 1; J. G. Vinet, Excise Tax Auditor.

Administrative

J. L. A. Chenier, Messenger; L. J. Choquette, Typist, Grade 2; Lennox Desjardins, Francis MacLean, Clerks, Grade 2; Mrs. K. Taylor, Miss E A. Turcott, Stenographers, Grade 2.

DEDUCTIONS

New Brunswick

St. Stephen (Milltown): D. K. Harmon, Sub-Collector of Customs and Excise, Grade 1, Outport.

Woodstock (Richmond Road): C. G. McLauchlan, Customs Excise Enforcement Officer.

Quebec

Athelstan (Trout River): J. A. Gregoire, C. H. Pease, Customs Excise Examiners, Limited Service Outport.

Montreal: E. Beland. Customs Excise Clerk; M. Bourdon, Customs Excise Examiner; T. David, Special Exciseman, Grade 1.

Quebec: R. Dorion, Customs Excise Examiner.

St. Armand (Philipsburg): C. A. Poutre, Customs Excise Examiner, Grade 1 Outport.

St. Johns (Lacolle): Paul Bourassa, J. G. Fredette, Customs Excise Examiners.

Ontario

Belleville (Point Anne): James Murphy, Customs Excise Enforcement Officer.

Cobourg: C. A. Pringle, Customs Excise Examiner.

Fort William: M. N. Sergenko, Customs Excise Examiner.

Parry Sound (Burks Falls): W. M. Kennedy, Customs Excise Enforcement Officer.

(Depot Harbour): A. E. Saltiel, Customs Excise Examiner, Grade 1 Outport.

Sault Ste. Marie (Michipicoten Harbour): M. D. Worth, Sub-Collector of Customs and Excise, Grade 1 Outport.

Stratford: T. S. Tobin, Collector of Customs and Excise, Grade 2; A. J. Jeffrey, Express and Postal Computing Clerk.

Toronto: S. B. Bentley, Customs Truckman; R. A. Magill, Customs Excise Examiner; W. G. Moore, Office Boy.

Manitoba

Winnipeg (York Factory): D. F. Watt, Customs Excise Enforcement Officer.

Saskatchewan

North Portal (Sybouts): A. Coutlee, Customs Excise Enforcement Officer.

Alberta

Calgary: Geo. McMeekin, Customs Excise Examiner.

Edmonton: H. R. Mountifield, Customs Excise Examiner.

British Columbia

New Westminster (Pacific Highway): G. A. Hooser, Customs Excise Examiner.

Vancouver: A. S. Davidson, Customs Truckman, A. G. Lowry, Stenographer, Grade 2.

Preventive Service

P. K. Allen, G. M. Buchanan, J. C. A. Charbonneau, Customs Excise Enforcement Officers; A. C. Desmarais, Special Customs Excise Officer, Grade 2; M. F. Donovan, W. A. Holmes, Customs Excise Enforcement Officers; J. H. Jenkins, Assistant Chief, Customs Excise Preventive Service; L. V. Kehoe, Customs Excise Enforcement Officer; C. W. Paxton, Special Customs Excise Officer, Grade 2; Miss M. E. Skerry, Stenographer, Grade 2; W. S. White, Customs Excise Enforcement Officer.

Inspection

Miss A. E. Anderson, Stenographer, Grade 2.

Administrative

C. C. MacNeil, Head Clerk.

PROMOTIONS

New Brunswick

St. John: James A. Donovan, from Customs Excise Examiner to Senior Customs Excise Examiner.

Quebec

Montreal: Edouard Alain, from Customs Truckman to Customs Excise Clerk; P. E. Carpentier, from Clerk, Grade 1, to Customs Excise Examiner; A. R. Dauphinais, from Customs Truckman to Customs Excise Clerk; G. H. Gaudet, from Customs Truckman to Customs Excise Examiner; A. C. Gauthier, from Clerk, Grade 1, to Customs Excise Clerk; Richard Holliday, from Customs Truckman, to Customs Excise Clerk; Adolphe Labbe, from Messenger to Customs Excise Clerk; J. A. H. Leduc, from Clerk, Grade 1, to Customs Excise Examiner; Joseph Rober, from Clerk, Grade 1, to Customs Excise Clerk; L. P. Robert, from Clerk, Grade 1, to Customs Excise Clerk; C. L. Robinson, from Customs Excise Clerk to Computing Clerk.

Ontario

Hamilton: J. J. Lawlor, from Computing Clerk to Senior Customs Excise Clerk.

Toronto: Peter Campbell, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Windsor-Walkerville: M. L. Allen, from Cashier and Computing Clerk to Computing Clerk; John W. Davies, from Customs Excise Clerk to Customs Excise Cashier; J. H. N. Jacques, from Customs Excise Clerk to Cashier and Computing Clerk; C. H. Packman, from Customs Excise Clerk to Computing Clerk; E. L. Wendover, from Customs Excise Clerk to Customs Excise Cashier; L. I. Westrop, from Customs Excise Examiner to Computing Clerk

Manitoba

Winnipeg: J. A. Gaunt, from Customs Truckman to Customs Excise Examiner.

Saskatchewan

Moose Jaw: M. W. Ashworth, from Customs Excise Clerk to Express and Postal Computing Clerk.

British Columbia

Vancouver: R. N. Hopkins, from Customs Excise Examiner to Senior Customs Excise Examiner.

Preventive Service

J. L. McCullough, from Special Customs Excise Officer, Grade 3, to Special Inspector of Customs and Excise.

Administrative

T. V. Doyle, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; M. J. Fergus, from Clerk, Grade 2, to Office Appliance Operator, Grade 3; S. S. McLaren, from Clerk, Grade 3 to Clerk, Grade 4; Norman Sharkey, from Clerk, Grade 4, to Principal Clerk.

PROMOTIONS AND TRANSFERS

D. L. Brown, from Customs Excise Examiner, Grade 1 Outport, Sydney Mines, N.S., to Customs Excise Examiner, North Sydney, N.S.

Gordon Kells, from Customs Excise Examiner, Grade 1 Outport, Sandwich, Ont., to Customs Excise Examiner, Windsor, Ont.

F. C. Miller, from Customs Excise Examiner, Rock Island, Que., to Sub-Collector of Customs and Excise, Grade 2, Beebe Junction, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,521,121 29	13,012,131 55		
Less Refunds and Drawbacks	1,014,320 59	3,308,615 10		
Net	13,506,800 70	9,703,516 45	3,803,284 25	
Excise Taxes	6,681,045 36	4,637,647 69		
Less Refunds and Drawbacks	142,999 81	46,150 97		
Net	6,538,045 55	4,591,496 72	1,946,548 83	
Excise Duties	5,235,490 63	4,163,745 52		
Less Refunds and Drawbacks	29,570 12	37,645 68		
Net	5,205,920 51	4,126,099 84	1,079,820 67	
Sundry Collections	109,487 72	107,178 18		
Less Refunds and Drawbacks	0 80	10 42		
Net	109,486 92	107,167 76	2,319 16	
Net Totals	25,360,253 68	18,528,280 77	6,831,972 91	
Net Decrease			6,831,972 91	

TOTALS FOR TEN MONTHS

—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	163,102,710 80	168,045,583 76		
Less Refunds and Drawbacks	11,692,411 66	16,548,285 82		
Net	151,410,299 14	151,497,297 94		86,998 80
Excise Taxes	69,120,037 55	54,433,848 79		
Less Refunds and Drawbacks	837,545 81	624,002 49		
Net	68,282,491 74	53,809,846 30	14,472,645 44	
Excise Duties	55,180,512 97	56,817,437 64		
Less Refunds and Drawbacks	582,503 89	584,858 80		
Net	54,598,009 08	56,232,578 84		1,634,569 76
Sundry Collections	1,095,245 91	1,033,432 28		
Less Refunds and Drawbacks	169 84	671 02		
Net	1,095,076 07	1,032,761 26	62,314 81	
Net Totals	275,385,876 03	262,572,484 34	14,534,960 25	1,721,568 56
Net Decrease			12,813,391 69	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1929 AND JANUARY 1930

—	January, 1929	January, 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	689,377 44	694,147 88		4,770 44

TOTALS FOR TEN MONTHS

—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	57,289,637 86	67,157,380 68		9,867,742 82

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY AND THE TEN MONTHS ENDED JANUARY 1929 AND 1930

———	January, 1929		January, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	94,923,857	....	73,507,327
Total Exports (Foreign Produce).........	....	2,354,384	....	1,861,362
Principal Items of Exports—:				
Wheat........................Bush.	20,831,304	21,492,501	4,994,054	6,768,033
Wheat flour.....................Brl.	933,450	4,740,498	502,888	3,069,166
Fish...........................Cwt.	630,538	3,691,886	523,512	2,927,054
Furs.......................... $	....	3,650,625	....	1,859,107
Meats.. ....Cwt.	50,991	984,638	57,817	978,121
Cheese.........................Cwt.	14,995	368,479	15,517	346,163
Planks and Boards..............M ft.	111,240	3,102,154	136,452	3,202,978
Wood pulp......................Cwt.	1,363,645	3,645,154	1,506,177	3,923,584
Newsprint........ ....Cwt.	3,900,934	11,973,615	3,995,458	11,609,926
Automobiles and parts........... $	....	3,987,177	....	1,546,118
Copper, unmanufactured..........Cwt.	209,476	2,632,750	268,717	4,106,514
Nickel, unmanufactured..........Cwt.	115,082	2,480,424	116,383	2,592,588
Imports entered for Consumption—Free goods..........	....	36,253,745	....	29,386,390
Imports entered for Consumption—Dutiable goods..........	....	60,704,556	....	54,411,087
Total Imports entered for Consumption...	....	96,958,301	....	83,797,477

	Ten months ended January, 1929		Ten months ended January, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	1,166,564,057	....	963,973,168
Total Exports (Foreign Produce).........	....	20,876,070	....	21,142,762
Principal Items of Exports:—				
Wheat.........................Bush	334,032,283	388,392,272	158,681,071	194,490,652
Wheat flour.....................Brl.	8,995,086	52,767,801	6,732,676	38,727,599
Fish...........................Cwt.	4,333,585	31,225,769	3,832,267	30,058,613
Furs.......................... $	....	17,570,601	....	14,008,544
Meats..........................Cwt.	915,746	16,986,002	680,057	13,421,894
Cheese.........................Cwt.	1,111,687	24,807,238	915,578	18,106,644
Planks and boards............... Mft.	1,456,923	40,809,921	1,543,658	40,231,411
Wood pulp......................Cwt.	14,398,351	37,682,596	14,304,920	36,642,350
Newsprint......................Cwt.	36,891,872	117,114,796	41,934,470	123,064,654
Automobiles and parts........... $	....	33,764,756	....	32,906,442
Copper, unmanufactured..........Cwt.	1,620,982	20,432,322	1,901,311	30,060,986
Nickel, unmanufactured..........Cwt.	857,694	19,041,577	880,569	20,808,933
Imports entered for Consumption—Free goods..........	....	368,449,867	....	366,856,890
Imports entered for Consumption—Dutiable goods..........	....	664,858,351	....	686,604,105
Total imports entered for Consumption....	....	1,033,308,218	....	1,053,460,995

BOUND FOR THE BANKS

THIS is not a rum runner, but a schooner of the Lunenburg fishing fleet, bowling merrily along on her way to the Banks. The photograph was taken from the deck of a Customs cruiser by a member of the crew and sent to the *Review*. Lunenburg is the home of the famous schooner *Bluenose* and is the principal port engaged in the salt fish industry in Eastern Canada.

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Department of National Revenue

Minister of National Revenue
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Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Sunken Boat Laden with Liquor
Raised from bottom of Halifax Harbour

Another Big Still Found Near Winnipeg
Third Excise Seizure in piggery at St. James

Gallant Action of Young Seaman
Risked his life to save captain of cruiser

Preventive Service Secures Results
Effective work during past ten months

How Changing Conditions Are Met
Customs facilities provided for visiting tourists

Income Tax Revenue Figures
Summary of collections by districts

Trade And Revenue Facts
Eleven months statements in detail

News and Comment, Editorial, Letter Bag and Question Box

Doing Its Work Well

THIS number of the REVIEW contains certain illustrated articles dealing with the work of the Customs-Excise Preventive Service. Unusual incidents and problems are described for the purpose of showing the nature of the duties performed, and the manner in which various situations are met by the staff of this important branch of the Department's activities. The Preventive Service, which was thoroughly reorganized by the Minister, Hon. W. D. Euler, is, under the energetic direction of its Chief, F. W. Cowan, securing excellent results in the prevention of smuggling and protection of the revenue.

Elephants and Camels

CURIOUS requests find their way into the mail bag of the Department. Not long ago a philanthropist, interested in a children's playground not far from Toronto, wrote that he contemplated importing one elephant and one camel from New York City for display at the grounds, and wanted to know the duty, if any, on importations of this kind. He was promptly informed that the elephant and camel might be admitted free of duty, there being an item in the tariff covering such cases. So the children who flock to that particular playground this summer may find a friendly elephant and an obliging camel among the other attractions. By a coincidence, about the same time, there was a request from an importer for the rate of duty on a mechanical camel to be imported, but, sad to relate, whereas the live specimen enters free, the manufactured one is subject to duty.

True to His Calling

IT is pleasing for the REVIEW to record a feat of gallant bravery by David Ryan, a twenty-year old sailor lad on board the Customs cruiser *Constance,* who risked his life to save Captain J. P. Fraser, of the *Constance,* from drowning. The little story of that incident shows that Ryan is of the stuff of which heroes are made. The *Constance* is chartered by the Department and Ryan was employed by the owner of the boat.

Captain Fraser, accompanied by several of his crew, had boarded a rum-runner ashore on Dingwall Beach. Early the following morning Captain Fraser and two sailors, David Ryan and Chesley Powers, left the wreck to return to the *Constance* anchored in the bay. They found their dory, which they had left on the beach, was missing, and decided to walk around the bay, a distance of about four miles, to where they could obtain a boat. As the upper end of the bay was frozen over they ventured to walk on the ice. However the ice proved to be in very bad condition and, when about half way across, Captain Fraser broke through. Weighted down as he was by his top coat, sea boots, revolver and handcuffs, and also gripped by the strong tide running at the time, he struggled vainly to extricate himself. The rotten ice crumbled at the edges as he attempted to scramble out.

Meanwhile Ryan had also broken through but managed to extricate himself. True to their calling of the sea he and Powers did their utmost to effect a rescue. Finally Ryan threw off his overcoat and, crawling out on the rotten ice, despite the warnings of his chief, flung one end of his coat within reach of the nearly exhausted man, and drew him to safety. Together they crawled on hands and knees a distance of almost fifty feet to where the ice was firm.

When speaking of the experience afterwards Captain Fraser said that the only response from young Ryan, to his repeated warnings to keep back from almost certain death, were the words " I will go with you sooner than go back without you."

When the act of heroism was brought to the attention of Hon. W. D. Euler, Minister of National Revenue, he at once wrote to the Royal Canadian Humane Society recommending that some recognition be accorded Ryan. The Minister also wrote a personal letter to Mr. Ryan as follows:—

> My attention has been called to a report which indicates that on the morning of December 16, at the risk of your own life, you were instrumental in saving Captain J. P. Fraser from drowning.
>
> I feel that your heroism in this connection should not be overlooked and I have drawn the particulars to the attention of the Royal Canadian Humane Society.
>
> In addition to this, the qualities which you have displayed lead me to feel that you would prove a valuable officer in our Preventive Service, and if you are willing to accept, I will be glad to authorize your appointment as Quartermaster on our new Customs cruiser the *Fleur de Lis.*

The offer of the Minister was accepted by David Ryan, and he is now on the *Fleur de Lis* as Quartermaster.

Give All the Facts

THE Department finds the chief source of trouble in compiling foreign trade statistics arises from inadequate or inaccurate description of goods on entries.

The statistical classification of imports is based on the tariff, but in many instances tariff items are subdivided for statistical purposes, and in such cases, insufficient description means wrong classification and incorrect trade returns. For example, tariff item No. 532 is a general item including many different classes of cotton goods, and nine separate classification items are provided for these. If the goods are described only in terms of the tariff item, there are nine choices for the statistical recording officer, eight of which are wrong. It is important that he gets the proper description.

The demand for Canadian trade figures is always increasing, and the returns are being scrutinized more carefully now than ever before. Correct returns can not be obtained from incorrect entries, and Collectors and port officers are asked to co-operate in securing sufficient description for exact classification of goods.

An Excise Tax Matter

AUTOMOBILES are imported occasionally without tires or batteries, and Canadian tires or batteries are added thereto after importation. At some ports the cars are run in, the tires removed, and returned to the United Sates.

Collectors and other officers of National Revenue who deal with the importation of automobiles are asked to note that an automobile, less its tires or battery, is not considered by the Department to be " adapted or adaptable for passenger use," and therefore subject to excise tax in accordance with Schedule 1 of The Special War Revenue Act.

It will be readily understood that if excise tax is collected on the value of the automobile less tires and battery, or either, no excise tax will be paid on the value of the tires or the battery, and the importer obtains a benefit which is not extended to Canadian manufacturers. It is, therefore, asked that importers of automobiles which are not complete, be notified that they must obtain both sales and manufacturers' licences, and account for sales and excise taxes on their sale of the completed car, or failing this, that the excise tax be collected on the full import value of the motor car as if equipped with United States tires, i.e., on the value of the automobile as adapted or adaptable for passenger use.

Montreal's First Customs House

IT is obvious to the *Editor* that much interest is being aroused among readers of the REVIEW by the random historical notes which appear therein from time to time. Many letters have been received regarding them, and there is a general demand for more. Our correspondent in Vancouver has asked for some information as to the first Customs House in Montreal. Strangely enough, on a recent visit to Montreal, the *Editor* passed through historic *Place Royale* which was the *Public Square* in the French regime where executions took place and the whipping post, pillory and stocks were situated. *Place Royale* was used for these purposes in the British regime, but it later became the centre of port activities. In 1838 the old Customs House, still standing, was erected there and was so used until 1870, when the Federal Government purchased from the Royal Insurance Company the building (still standing) at No. 1 Common Street, at what was once called *Pointe-à-Calliere* from a Governor of that name (1685-1698). Montreal became officially a port of entry in 1842, and in the early days of steamboats *Place Royale* was still the market place and the landing wharf, so that it was a place of bustle and importance.

Historically, this is the oldest spot in Montreal, outside of Mount Royal itself, which was visited in 1535 by Jacques Cartier. *Place Royale* was the name given by *Samuel de Champlain* to his annual trading post here with the Ottawa Indians. It was so used by Champlain by 1611-1635. He cleared the ground and planted a garden there, so that Maisonneuve chose this place for his permanent settlement of Ville Marie in 1642. Nearby there was a little river, the St. Pierre, which now runs underground, incorporated in the sewage system of the city. In this little haven Champlain and Maisonneuve anchored their lighter craft.

Place Royale was outside the Fort. It was the first *place d'armes* or parade ground for soldiers. About 1680, it became the first public market place. Here were held the great annual fur fairs. Hither the Indians from the up countries would gather and pitch their wigwams around what is now Capitol street.

For Convenience of Tourists

IN order that every facility may be provided for visitors to Canada during the summer season, arrangements are again being made by the Department to employ Customs officers at the undermentioned points for examination of tourists' baggage during the periods stated:—

In Ontario: Algonquin Park, July 1 to September 15; Huntsville, June 1 to September 30; Lake Joseph, Bala Park, June 15 to September 5; Muskoka Wharf, during season of navigation; Point au Baril, June 1 to September 30; Timagami, June 15 to September 15. In Alberta: Jasper Park, May 21 to September 30; Lake Louise, June 1 to September 30; Waterton Lakes, Alberta, Field, British Columbia, June 15 to Sepetmber 15.

Matches and Excise Stamps

IN order that collectors and other officers may be conversant with the requirements of the Excise Division on the importation of matches, the following is supplied for general information.

It is desired to advise all concerned that when matches are imported, they are to be packed in packages of a size for which excise stamps are available to cover the tax payable thereon. The sizes are given below:—

Three-sixteenths cent covering matches in packages of less than 30 matches each; ⅜ cent for each package of not more than 60 and not less than 30 matches; ¾ cent for each package of not more than 100 and more than 60 matches; 2¼ cents for boxes containing over 200 and not more than 300 matches; 3 cents for packages containing over 300 and not more than 400 matches.

Matches imported in packages other than those enumerated above are either to be refused entry or to be packed in containers which comply with the above provisions.

The Department does not permit the use of more than one stamp on a package of matches, i.e., in the case of matches imported in boxes of 400 each, it would not be in order to place three one cent stamps thereon, but a single stamp of the proper denomination must be used. In the case of book matches, the stamps must be affixed to the exterior of the package, and must not be obscured by the flap when the package is closed.

The Department has received occasional complaints that the placing of the stamp will obscure certain advertising, but this is a matter which the importer should consider before his order is placed.

Regarding Patent Medicines

THE attention of the Department has recently been directed to the fact that a considerable number of owners of proprietary or patent medicines are operating in Canada, and having their preparations or medicines compounded for them by manufacturing chemists.

The Department holds that the proprietors of patent or proprietary medicines are the manufacturers thereof under the Special War Revenue Act, and are liable for licence and required to account for sales tax on the sale of these goods, even though the goods may be complete in themselves on shipment by the compounder.

Collectors and other officers of National Revenue are requested to note carefully the foregoing, and licence all such businesses in their ports. The licensees will then be entitled to purchase the preparations compounded for them, exempt from sales tax, and tax will apply on the sale of the completed goods. These businesses are, in addition, required to maintain books and records in Canada, and comply with the other provisions of the Special War Revenue Act and Regulations thereunder.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the eleven months of the fiscal year, February, 1929 and February 1930. Decreases are marked *.

Districts	1928-29	1929-30	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	....	43,821 27	43,821 27				
Halifax........	613,539 15	629,836 33	16,297 18	Winnipeg......	3,204,015 17	3,645,619 75	441,604 58
St. John.......	543,676 29	601,109 43	57,433 14	Regina.........	607,761 64	664,281 99	56,520 35
Quebec........	1,222,560 68	1,341,734 97	119,174 29	Saskatoon.....	194,009 26	270,408 81	76,399 55
Montreal......	18,044,296 95	21,495,361 01	3,451,064 06	Pr. Albert.....	54,597 42	76,160 81	21,563 39
Ottawa........	2,371,042 07	2,320,765 39*	50,276 68	Calgary.......	954,946 90	1,393,372 17	438,425 27
Kingston......	417,015 77	372,065 93*	44,949 84	Edmonton.....	375,324 47	548,481 98	173,157 51
Belleville......	330,180 34	421,304 70	91,124 36	Vancouver.....	4,035,783 95	4,398,757 94	362,973 99
Toronto.......	16,036,812 07	18,366,469 45	2,329,657 38	Yukon.........	27,427 80	22,575 34*	4,852 46
Hamilton......	4,619,414 73	5,374,691 25	755,276 52	Head Office...	....	16,838 46	16,838 46
London........	4,092,297 22	5,387,276 51	1,294,979 29				
Ft. William....	416,716 68	413,722 52*	2,994 16	Total......	58,161,418 56	67,804,656 01	9,643,237 45

HERE AND THERE

Rum runners have enjoyed more or less publicity in recent years, but there was a time when *money runners* were a cause of trouble and anxiety to the Customs authorities of the new-born Dominion.

Silver money from the United States was not always welcome in Canada. Once upon a time it had to pay duty, or be smuggled in. One can hardly imagine the Customs-Excise Preventive Service to-day being enjoined to show " increased vigilance " to frustrate the schemes of those bent on bringing United States silver money into Canada, but Customs officers were so instructed in bygone years. Circular No. 51, dated at Ottawa, 15th May, 1869, and signed by R. S. M. Bouchette, then Commissioner of Customs and Excise, tells the story. It says in effect that, as large quantities of American silver coins were being brought into Canada without entry and payment of duty, the Collectors and their officers along the frontier were to exert increased vigilance to prevent smuggling; that travellers were to be questioned as to their possession of any United States silver, and that the officers were to "seize and report any such silver which it may be attempted to smuggle." However, particular care was to be taken in discriminating between a clear design to defraud the revenue, and an unintentional breach of the law. It enjoined upon officers of the "greatest circumspection and courtesy in the performance of this delicate duty."

Courteous treatment of the public in small as well as large matters is part of the essential equipment of a National Revenue Officer. E. S. Ferguson of the staff at Bowmanville, Ontario, writes to the *Editor* as follows:—

" Enclosed find a quaintly worded letter received from the importer of a small parcel of florist stock, who was notified in the customary way by card, and requested to present same with necessary permit for importation.

" Acting on the advice respecting courtesy contained in your ever welcome and instructive *National Revenue Review,* we secured the permit for the party referred to, and goods were released to a satisfied old lady, who apparently does not realize what it is all about."

The letter enclosed by Mr. Ferguson read:—

> I am sorry them few shrubs makes us so much truble i dont under stand this business i dont no what to rite ore where to rite to so i did rite that out the best i no how and if it is not rite please make it rite for me and mail it away for me.

An original scheme has been devised by the cashier of an Income Tax Inspector's office in the west. A card headed "For Information of Staff" is placed on his desk on or about that interesting date of the month when the pay cheques are issued. The card bears the following answers to the inevitable questions put to the cashier:—

No, the pay cheques did not come to-day.

No, they won't come in on a later mail.

No, I don't think the train has been delayed.

Yes, the pay roll was mailed on time.

I don't know what's wrong with Ottawa.

Yes, they will likely come to-morrow.

I don't know how you are going to pay for your lunch.

At the bottom of the card are the words "Next Day" and the words " Yes and " No," either of which may be covered with a little revolving piece of cardboard, as the case may be. This seems to be a real patience saving device.

United States statistics show that, next to income taxes, the humble cigarette continues to be that country's chief source of ready cash. Consumption of cigarettes increased 13 per cent in 1929 over the previous year, while use of tobacco in other forms showed slight declines. Revenue from all tobacco taxes for 1929 totalled $449,000,000. North Carolina continued to be the leading cigarette state, paying to the Treasury $223,000,000 or about 60 per cent of the cigarette money of the nation.

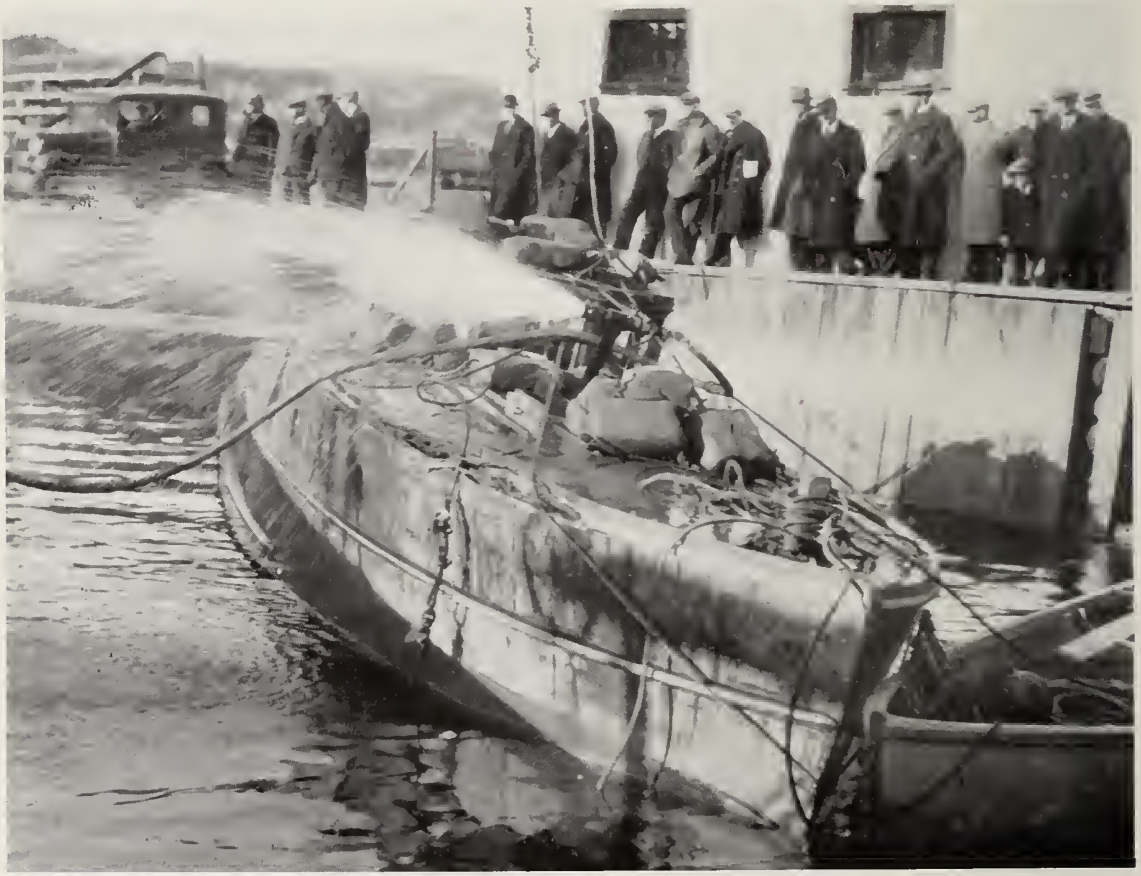
RAISE SUNKEN BOAT LOADED WITH LIQUOR

Exciting Experience of Preventive Officers in Halifax

A BIG rum-running speed boat crashed into ice in the Northwest Arm, Halifax, N.S., one dark winter night recently, and sank with her liquor cargo. The boat was raised later, and it and the cargo seized.

The story of this incident is interesting, showing as it does the courage and resourcefulness of the men of the Preventive Service.

The speed boat had been busily plying her trade between a schooner stationed about twenty miles off Sambro, N.S., and the mainland. A Customs cruiser saw her on several occasions, and gave chase. Owing to foggy weather conditions and darkness coming on, the attempts to intercept her were unsuccessful. However, her days were numbered. Not long after two Preventive officers patrolling in their car along the Northwest Arm, Halifax, late at night, came upon several parked automobiles. A number of men who were standing by, disappeared. The officers examined the cars and found one was filled with kegs and bags of liquor. While thus engaged they were surrounded by a menacing crowd. Being unarmed, and realizing the odds against them, one of the officers seized a bag of liquor and tossed it into the patrol car, then, lifting the hood of the rum car, he rendered it temporarily useless by tearing off the distributor connections. The officer was struck several times while doing this, but was not seriously



This illustration shows boat with liquor cargo after being raised from the bottom of the North West Arm, Halifax. Bags of liquor can be seen on the deck. Water is being pumped from the boat. This seizure provided some exciting incidents for the Preventive officers at Halifax.

hurt. Finally the two officers regained the patrol car, but before they could get clear their automobile was rammed by one of the big sedans in an attempt to put it out of action. By the time other Preventive officers and constables of the Halifax police force arrived on the scene the rum-runners had disappeared with their automobiles, though the disabled car was found on a side road. One man whom the Preventive officers recognized as among their assailants was also detained.

The source of supply for this smuggling venture was now discovered. Information was obtained that a large motor boat, loaded with liquor, had been sunk in the Northwest Arm a day or two before, and that 89 bags of liquor lay cached at the low-water mark on the shore. The location of the sunken boat was found and it was brought to the surface by a local wrecking company. On board were found 16 cases of liquor, while 17 cases were found lying near the boat in the water.

Tracking down and capturing smugglers is a daily or nightly experience for officers of the Preventive Service, and calls for much courage, resourcefulness and devotion to duty.

ALL IN THE DAY'S WORK

The daily life of an officer of the Customs-Excise Preventive Service is not devoid of excitement as the following episode shows.

When a rum-running sloop went aground on Dingwall Beach, Aspy Bay, N.S., during a recent winter gale, Angus D. MacDonald, a hearty veteran now nearing three score years and ten, proved to be more than a match for his adversaries.

One peaceful Sunday morning, Officer MacDonald was notified that a vessel was ashore in Aspy Bay, and that the captain of the ship had wired asking that a tug be sent to pull them off. MacDonald found two men who ferried him across to the Beach and proceeded to the wreck.

A 22-ton sloop lay on the beach in the landwash. MacDonald and the two men attempted to board the vessel, but the master of the sloop decreed otherwise. He came to the rail and peremptorily ordered the Preventive Officer to keep off, warning him that he had better stay away altogether. MacDonald returned to Dingwall, leaving the two men on guard. and wired District Chief Angus Young for assistance. When he went back it was not so difficult to convince the captain of the sloop that, in view of the fact that a Customs cruiser would be along in an hour or so, it would be to his advantage not to resist further. Thereupon Officer MacDonald boarded the rum runner and seized her in the name of the King.

Now that they had the ship in custody their next task was to guard the cargo of liquor from some of the residents of the district who scrambled over the sides of the ship to the deck. Every now and then a man succeeded in getting away with a bottle or two. Finally a big burly chap seized a whole case of liquor, and tried to make away with it. MacDonald leaped to the shore after him, took the case, and started back with it to the boat. He had taken but a few steps when he was viciously kicked. Not wishing just then to take on the whole group of assailants MacDonald got on board the sloop. One assailant followed and overtook him. Then ensued a real fracas. As described in Officer MacDonald's own words: "The man got me and threw me, and he and I had a bit of a squabble. I hit the man between the eyes, and down he went."

Another man then jumped into the fray against the fighting Scot and, striking from behind, succeeded in putting him temporarily out of commission. Soon afterwards, as darkness set in that Sunday night, the Customs cruiser *Constance* arrived, and Captain Fraser, accompanied by two of his crew, boarded the sloop. With this extra force order was easily maintained.

The cargo, consisting of 306 cases of liquors, 50 ten-gallon drums of alcohol and a quantity of tobacco and cigarettes, valued at $11,000, was unloaded to the beach. When Patrol No. 4 arrived the cargo was transferred to its hold, and to that of the *Constance.*

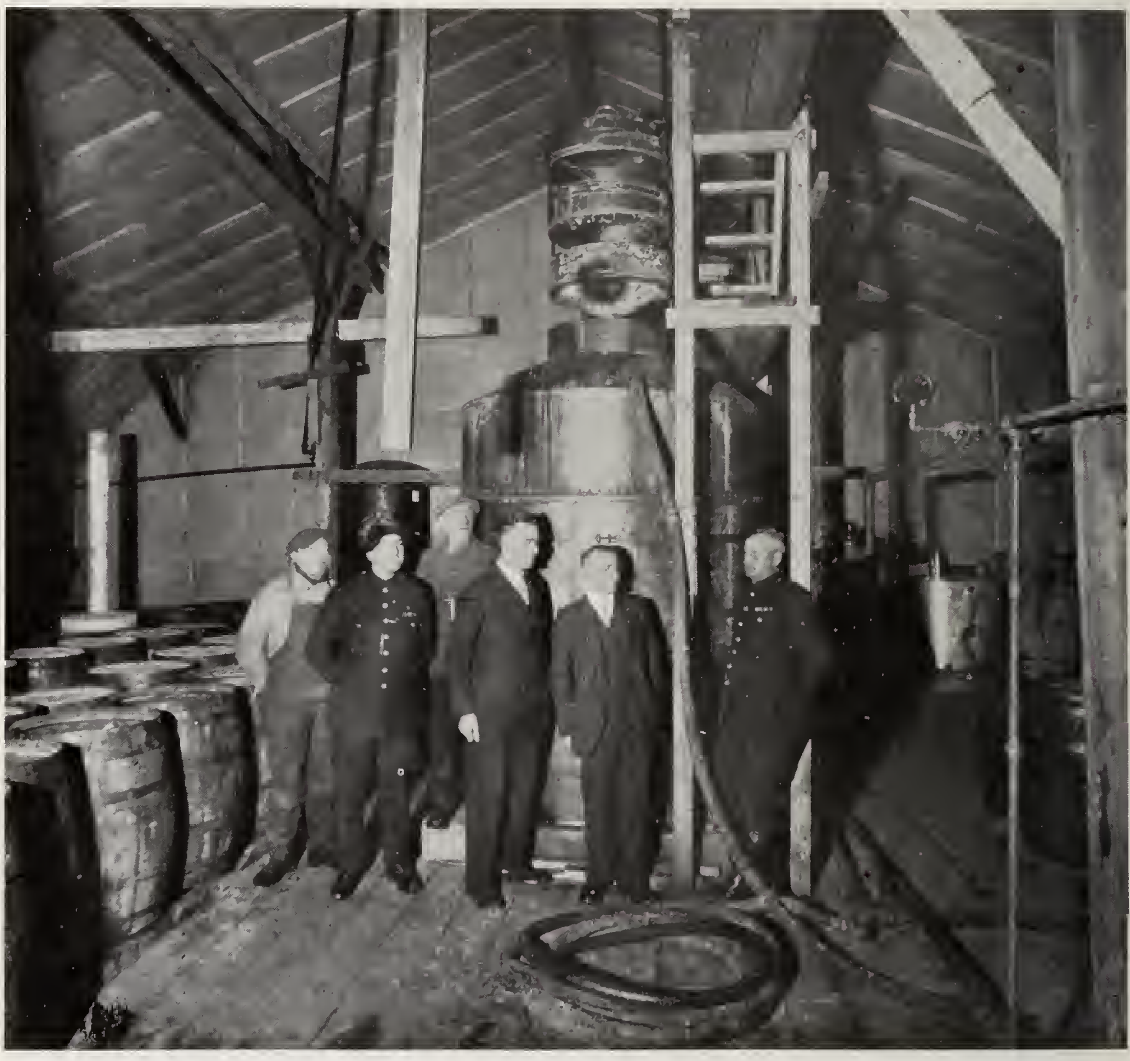
ANOTHER STILL FOUND IN SAME PIGGERY

Big Seizure of Plant and Liquor near Winnipeg

EXCISE seizures of illicit stills are being made continually. Some of these plants are very elaborate and capable of turning out large quantities of liquor.

For the third time a still, in full operation, with 6,500 gallons of mash and 50 gallons of alcohol, was seized, on February 8, 1930, by Customs and Excise officers in a large loft above a piggery in St. James, a suburb of Winnipeg.

Three men were captured after a half-mile chase across the snow-covered fields, and were placed under arrest.



This photograph shows a large still and barrels of mash seized in a loft above a piggery at St. James, near Winnipeg, Manitoba. This is the third occasion on which a still has been found on these premises. Front row, from left to right, are: Constable Pearce, St. James Police; Special Officer M. F. E. Anthony; Assistant Inspector Cyril Knowles; and Constable Garwood, St. James Police.

Cyril Knowles, Assistant Inspector, Special Customs Excise Officer Anthony, and Chief W. G. Aitkens and T. C. Pearce of the St. James police, participated in the raid on the piggery. After making their way through a hole in the ceiling above the hog pen, and breaking down two padded doors in the room above, the officers came upon the still.

An indication of the size of this still is found in the weight of the coils inside the boiler, weighing 1,800 pounds. In the February number of the *Review* an account was given of a seizure of a large still in this same piggery, the man in question then being fined $600 for a second offence.

EFFECTIVE WORK OF PREVENTIVE SERVICE

Operations for Past Ten Months Show Good Results

THAT the effectiveness of the work of the Customs-Excise Preventive Service is increasing is revealed by comparing the accomplishments of the first ten months of the present fiscal year with the corresponding period of last year. Seizures received during the ten-month period just ended were 3,551; of these 2,399 were Customs and 1,152

CANADA
CUSTOMS AND EXCISE
DOUANES ET ACCISE
CUSTOMS
CANADA
DOUANES
STOP
AND
REPORT
APPETEZ
SALADA

While much is heard of the smuggling of liquor from Canada into the United States, occasionally it happens that seizures are made of alcohol being smuggled across the boundary from the United States into Canada. This photograph shows an automobile and 16 five-gallon cans of alcohol from the United States, seized by Canadian Customs near Hemmingford, Quebec. The smuggler was caught in the act, was arrested, pleaded guilty to having smuggled into Canada 80 gallons of alcohol, and was fined $200 and costs. The officers in the photograph standing by the seized automobile and liquor are: Left to right, B. Brault, Customs-Excise Enforcement Officer; S. A. Beaudin, Examiner, Hemmingford; W. O. Orr, Sub-Collector, Hemmingford; Arthur Menard, Customs-Excise Enforcement Officer. Another officer, not included in this photograph, was largely responsible for the interception of the automobile was R. J. Bourdon, port officer at Covey Hill, Quebec.

Excise. For the corresponding months of 1928-29, the total was 2,992; Customs 1,887, Excise 1,105.

A summary of the work of the Preventive Service for the ten months period, April to January, 1929-30, shows the following seizures:—59,684 gallons of spirits, 33,235 gallons of beer, 691,120 cigarettes, 6,730 cigars, 12,775 pounds of tobacco, 234 complete stills, 546 automobiles, 62 vessels.

For the month of January, 1930, 256 seizures were reported; Customs seizures totalling 163, and Excise 93. For January, 1929, seizures totalled 198, made up of 92 Customs and 106 Excise. The number of prosecutions for infractions of the Customs and Excise Acts during January, 1930, was 171. In these cases 151 convictions were obtained.

Seizures reported by provinces during January, 1930, were:—

Nova Scotia, Customs 70, Excise 6; New Brunswick, Customs 9, Excise 1; Prince Edward Island, Customs 6, Excise nil; Quebec, Customs 20, Excise 27; Ontario, Customs 34, Excise 6; Headquarters (Ottawa), Customs 14, Excise 3; Manitoba, Customs 6, Excise 9; Saskatchewan, Customs nil, Excise 33; Alberta, Customs nil, Excise 8; British Columbia, Customs 4, Excise nil.

IMPORTS FROM EUROPE

During the fiscal year 1928-29 imports into Canada from Germany were of value of $20,797,000. From France, $26,215,000; from Belgium, $12,014,000 and from Italy, $4,260,000.

Stratford, Ont.: A. J. Jeffrey, of the Customs-Excise staff of this port, retired recently after twenty-seven years faithful service. Mr. Jeffrey became an Exciseman in 1904. At the time of his retirement Mr. Jeffrey held the position of Postal and Express Cashier and Computing Clerk. A handsome pen and pencil set was presented on behalf of the staff by V. C. Blandford, and an address, expressing best wishes, was read by James Stewart. A bouquet was also presented to Mrs. Jeffrey.

THE FAMILY ALBUM

Leslie W. Holmes was promoted recently to the position of Chief Clerk, Supplies Branch, Customs and Excise Divisions, at headquarters. The officer filling this position is brought into constant touch, by correspondence, with Collectors and Sub-Collectors throughout the Dominion. For many years the late A. C. Bleakney was Chief Clerk of Supplies, and on his death J. H. Johnson was appointed. Mr. Johnson died in 1928 and Mr. Holmes was acting chief until his recent promotion. Mr. Holmes is a native of Spencerville, Ontario, and entered the service of the Department in 1914. He is 35 years old.

EXCISE REVENUE

Excise revenue from spirits in the fiscal year 1928-29 was $19,344,000. From tobacco, $39,307,000; from malt, $4,756,000.

EBB AND FLOW OF THE TOURIST TIDE

Customs Facilities Provided to Meet Changing Conditions

(*Editor's Note.*—This article was prepared for the *Review* by E. J. Struthers, Collector at Rock Island, Quebec, an important frontier port of entry.)

WHAT a contrast there is between the automobiles of the early years of this century, with their flapping canopies, wicker side baskets, boasted sixteen horse-power, and rumble seats before instead of behind, and the splendid, sleek cars that to-day flash by on the highways. The contrast however is no greater than that which exists between the facilities for Canadian Customs inspection at the present time, and those used in bygone days. In the vaunted "good old days," after travelling a tiresome and often car-breaking road, the tourist from the United States would arrive at the Canadian border only to meet with delays. First of all it was probably necessary to make a thorough search for the Customs offices on both sides of the line, then, after locating them, and filling out for the Canadian Customs official a permit form as long as the proverbial last will and testament, he had to purchase a provincial automobile licence before being allowed to proceed.

To-day all is changed. Over smooth paved roads the tourist glides up to one of the many Customs offices placed at strategic points along the international boundary, and is passed through with a minimum of delay.

The large increase in motor tourist traffic entering Canada since 1919, the year it began to show great gains, to the present, has presented difficult problems. This increase has called for the erection of frontier office buildings, which in turn have been outgrown within the space of a few years. It has involved the opening of new Customs offices on what were once back country roads, which offices however have been definitely put on the map through the establishment of new through routes. What were formerly outports with only part-time service have grown until the amount of work performed compares favourably with, or even overshadows, the port under whose survey they are situated. The number of additional officers required to handle this traffic has been

This illustration shows the staff of Customs-Excise officers at the new Ambassador Bridge between Detroit and the Border Cities. First row, left to right: A. S. Farrer, J. M. Walker, W. A. Dawson, C. Siebert, supervising officer for the port of Windsor; A. J. Walker, appraiser at bridge; T. H. Yates, surveyor of customs at the port of Windsor; W. Mullins, assistant appraiser; J. W. Cray, senior officer; William Leighton, senior officer R. A. Lonnee, R. F. Ross and M. G. Barclay. Second row: E. G. Prior, F. Lodge, C. H. Bailey, D. Jewhurst, L. Heslip, E. Thomas, P. Crawford, E. J. Mansell, W. R. Sales, B. Witherford, A. Arthur, C. E. Christmas, M. P. Frawley, G. Putman, C. L. Parker and W. Matthews. Third row: A. E. Pinnagar, C. C. Sinclair, W. O'Flanagan, S. Irwin, S. A. Clutterbuck, S. Murray, O. F. Cameron, G. O'Hara, T. Cox, A. MacKinnon, H. G. Smith, A. J. Chauvin, C. Stokes, J. Heydon and H. G. Taylor.

increasing year by year. Augumented appropriations on the part of the Department of National Revenue have been required for paying the salaries of the additional officers needed, supplying them with uniforms, and for printing the permits and other extra forms required. And the end is not yet in sight.

As expressive of this yearly increase the following figures, showing the number of United States automobiles entering Canada at one of the frontier ports (Rock Island, Que.) along the Quebec-Vermont boundary, is given:—

1917, 2,132; 1918, 1,900; 1919, 3,650; 1920, 4,416; 1921, 5,920; 1922, 38,943; 1923, 39,179; 1924, 66,788; 1925, 47,794; 1926, 43,857; 1927, 60,160; 1928, 79,311; 1929, 80,574 to December 12, 1929.

With this expansion of traffic generally along the international frontier the mere recording of the passing cars has become an onerous task. However from the old, cumbersome method of issuing and registering permits, the recording has by gradual stages been greatly simplified. First the need for a provincial licence was dropped, then the long permit was shortened to a duplicate card, then finally to the present carbon filled form requiring only one writing, and which is filed for reference in specially designed filing cabinets.

The officials entrusted with the task of handling this friendly invasion each year, and of endeavouring to meet the demands as they arise, have a real task to perform. That they are conducting this work in an increasingly satisfactory manner at most points along the boundary is a matter easily observed, and also often commented upon by tourists who return year after year.

DUTIES ON IMPORTS

Customs duty collected in the fiscal year 1928-29 on imports from Great Britain were $39,980,000; from France, $9,509,000; from Germany, $9,509,000; from Italy, $811,000; from the Netherlands, $2,103,000.

EXCISE DUTY REVENUE

Details of Excise duty collections in January last show a decrease in the amount collected on cigarettes and cigars, compared with January, 1929. The comparative statements are:—

Comparative statement of Excise duty collections during the months of January, 1929, and January, 1930:—

January, 1930, spirits potable, $1,162,145; January, 1929, $1,369,245. January, 1930, spirits, non potable, $96,428; January, 1929, $103,247. January, 1930, malt, $256,989; January, 1929, $344,190. January, 1930, cigars, $26,728; January, 1929, $29,061. January, 1930, cigarettes, $2,002,429; January, 1929, $2,539,123. January, 1930, manufactured tobacco, $307,808; January, 1929, $310,733. January, 1930, foreign raw leaf tobacco, $544,631; January, 1929, $607,741. January, 1930, beer, $19,088; January, 1929, $15,579. January, 1930, licences, $136; January, 1929, $354. Total, January, 1930, $4,416,387; January, 1929, $5,319,276.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1929, and January, 1930:—

January, 1930, tobacco, cut, 1,024,650 pounds; January, 1929, 1.032,586 pounds. January, 1930, tobacco, plug, 434,600 pounds; January, 1929, 437,485 pounds. January, 1930, cigarettes, number 333,665,555; January, 1929, 422,934,460. January, 1930, cigars, number 9,334,795; January, 1929, 9,970,370. January, 1930, snuff, 78,409 pounds; January, 1929, 82,374 pounds. January, 1930, foreign raw leaf tobacco, 1,334,418 pounds; January, 1929, 1,473,469 pounds.

MILL FEEDS AND GRAINS

The attention of Collectors of National Revenue and officers concerned is directed to a ministerial order of the Department of Agriculture, providing for the presentation of certain certificates in respect of millfeeds and grains imported for use in the feeding of live stock or susceptible of conversion into feed for live stock, without which certificates such importations are prohibited. The provisions of this order are effective on and after the 1st January, 1930. Circulars Nos. 349c, 358c, 359c, and 659c and Memorandum No. 161 are cancelled; Ministerial Order of 8th October, 1928, printed in Memorandum No. 127, is cancelled.

HAD A BUSY SEASON

Tourist Travel in New Brunswick During Past Year

TOURIST travel to New Brunswick for the 1929 season showed an increase of more than 30 per cent over 1928. Touring permits issued for automobiles from the United States issued by Canadian Customs at international boundary points for stays of longer periods than 24 hours and less than 60 days totalled 36,898 for the first eleven months of the calendar year 1929. This is an increase of 21 per cent over the figures for the same period of 1928, and approximately 60 per cent over the figures for 1927. There has been a much larger increase in the volume of tourist travel to New Brunswick from other Canadian provinces during the same period. It is estimated that in 1928 this interprovincial tourist travel was more than double the volume of the previous year, and the past year's total is regarded as having been three or four times as great as in 1928.

The figures relative to the number of United States touring parties entering New Brunswick show that 481,478 United States owned automobiles entered New Brunswick up to November 30 through the 23 ports of entry in this province along the international boundary. Of this number 36,898 cars with touring parties wishing to remain over 24 hours were granted permits for stays of periods up to 60 days, as compared with 30,333 similar permits issued last year and 22,931 issued in the same period of 1927.

BUSINESS AT ST. HUBERT

One aeroplane and aeroplane parts, valued at $11,664, were imported and entered for duty purposes at the Customs Air Harbour, St. Hubert, Quebec, in January, 1930. During the month Canadian aeroplanes reported inwards 4, outwards 4; foreign aeroplanes inwards 23, outwards 22; total reported, 53. Passengers reported inwards 15, outwards 32; total, 47.

Baggage examined, 17 pieces; bags of mail inwards 367, outwards 168.

INCREASED TOURIST TRAVEL

More Visitors to British Columbia in Past Year

TOURISTS entered British Columbia in large numbers last year. Pacific Highway, B.C., issued 78,045 tourist permits for United States automobiles entering Canada for periods not exceeding 60 days, in addition to issuing 3,597 permits for those entering for periods up to 24 hours. The number of permits issued in 1929 at some other British Columbia ports is as follows: Douglas, up to 60 days, 7,167; 24-hour period, 8,805. Huntingdon, up to 60 days, 115; 24-hour period, 18,737. Aldergrove, up to 60 days, 5,828; 24-hour period, 2,775. Boundary Bay, up to 60 days, 3,460; 24-hour period, 6,172. Victoria, up to 60 days, 8,463; 24-hour period, nil. Last year 19,990 more foreign automobiles entered British Columbia than during 1928.

TRADE ON INLAND WATERS

Statistics compiled by the Department of National Revenue of the lake and river trade (exclusive of ferriage) between Canada and the United States, show that during the fiscal year 1928-29, 9,677 Canadian steam and motor vessels, tonnage 9,496,259 tons, engaged in this trade. The number of United States steam and motor vessels so engaged was 26,261, tonnage 8,921,588 tons.

NEW REGULATION

Collectors have been advised that, by Order in Council passed on the 14th January, 1930, the regulation established by Order in Council of 8th August, 1924, and contained in Circular No. 353-C, is rescinded and the following regulation is established in lieu thereof.

No drawback shall be granted in respect of special or dumping duty paid on liquid chlorine and bleaching powder (or salt used in the manufacture of these articles) used in Canada in the manufacture of goods exported.

Circular No. 353-C is cancelled.

* * NEWS AND COMMENT * *

VANCOUVER, B.C.: The port of Vancouver is increasing in importance as a distributing point for goods entering Canada. Foreign cargo landed at Vancouver has more than doubled in the past eight years. Its volume increased 837,603 tons in 1922 to 1,776,435 tons in 1929. The latter figures exceed the old mark of 1,300,467 tons received in 1928. The port of Vancouver is an important grain shipping centre. During the crop year ended July 31, 1929, shipments of grain totalled 96,138,218 bushels compared with 79,714,512 bushels for the year ended July 31, 1928, and 34,415,653 bushels for the 1926-27 crop year.

MONTREAL: Two promotions, recently announced, are: A. S. Mackay to be Supervisor of Gaugers, and Joseph Boissonault to position of Gauger. Each of these officers has practical experience in his new work. Mr. Mackay was educated at the Royal High School, Edinburgh. He entered the service in 1900, and passed through various stages of promotion. He replaces R. P. Daigle, resigned. Mr. Boissonault was born at St. Valentine, Quebec, and has had twenty years service. He replaces J. McNichol, deceased.

Collections by the Customs staff at the Windsor Station, from April to December, 1929, were $11,961. Baggage examined numbered 24,099 pieces, and manifested 13,773, making a total of 37,872 packages handled in that period. Collections at the Customs Postal Branch, Montreal, for January, 1930, were $82,034. This is a decrease of about $11,000 compared with January, 1929; $1,261 was collected on advertising matter during the month. Collections at the Customs Express Branch, Montreal, for January, 1930, were $288,854. Entries numbered 3,811, and packages delivered 17,521.

TORONTO: During January, 1930, the record of business transacted at the Customs Postal Parcels Branch, Toronto, was as follows:—

Duty collected, $70,557; packages received, 37,077; packages delivered, 34,032; number of entries received, 828.

At the Customs Express Branch, Toronto, in January last, 25,000 packages were received; entries, 5,366; duty collected, $368,414. At the Leaside airport 21 aeroplanes reported inwards and the same number outwards; 13 passengers reported inwards; and the number of pieces of baggage was 7. The number of bags of mail outwards was 123.

WINNIPEG, MAN.: At a meeting of the Manitoba Customs and Excise Officers Association, held recently, H. Sullivan was elected president for the ensuing year.

Other officers elected are: J. E. Davies, vice-perisent; L. S. Page, secretary; H. E. Magle, treasurer; R. A. Brandson, nominated on the Dominion executive; H. Sullivan, appointed a delegate to the forthcoming conference at Ottawa, and W. Rollerson and C. W. Youill, auditors. The meeting was presided over by J. T. Baillie.

PORT ARTHUR, ONT.: Members of the Port Arthur Customs and Excise staff recently honoured their retiring Collector, J. F. Hodder, who is leaving the department on superannuation, after over twenty-five years service, when they presented him with an easy chair, at an informal function in the customs' offices. A. E. Chase, in making the presentation, spoke of the pleasing co-operation and harmony which had existed under Mr. Hodder. Mr. Hodder thanked the staff for their expression of appreciation.

OTTAWA: For the second time this season the National Revenue team successfully defended the Edelson Trophy, emblematic of Civil Service Duck Pin supremacy against the Post Office Department Team. The game was featured by exceptionally good bowling on both sides, the challengers scoring 2,094 pins to 2,245 for the champions, which is the best score yet made by this team. As the Edelson Trophy is a competitive award, the present holders would welcome further opportunities to defend it against any Civil Service team in the city or elsewhere and believe that more frequent challenges for the title would do much towards maintaining the popularity which the game at present enjoys.

The National Revenue team was composed of: R. Shaw, H. Hector, F. Wormington, S. Patterson, C. Bradley.

DEPARTMENTAL RULINGS

Mead's Sobee, per sample, from Mead Johnson and Company, Evansville, Indiana. Tariff item 220-A.

Age-Rite Powder, per sample, from R. T. Vanderbilt Company, New York. Tariff item 711.

Wooden heels for shoes. Tariff item 506.

Kaffir Corn and Milo Maize. Tariff items 72 or 73 according to the size of the package in which imported.

Monthly publication entitled "Railroad Man's Magazine" beginning with the February 1930 issue. Tariff item 184, until otherwise determined.

Lumber dressed on one or more sides and preservatively treated. Tariff items 505 or 506.

Sample or specimen copies of printed sheet music. Tariff item 182.

Small Norway Spruce Living Trees grown abroad in a nursery. Tariff item 82.

Lumber dressed on one side and wholly or partially dressed on one edge. Tariff item 506.

Shredded cod fish. Tariff item 123.

Desk calendar consisting of a printed metal back with a printed paper date pad and a small thermometer attached thereto. Tariff item 181.

Bridge score or tally cards of paper with advertising matter printed thereon. Tariff item 178 (ruling published in January issue of *National Revenue Review* is cancelled).

Stock and price list, not designed to advertise the sale of goods by any person in Canada, published quarterly by Messrs. Joseph T. Ryerson & Son, Inc., Chicago, Ill., and described as "Ryerson Journal and Stock List." Free of Customs duty in accordance with Memo. No. 1411-B, when sent in single copies to merchants or manufacturing concerns. In cases where more than one copy of each issue of this stock or price list are sent to any merchant or manufacturing concern, duty should be collected on such additional copies under Tariff item 178.

Ruled that surgical scissors are to be dealt with as follows for purposes of tariff classification:—

> Scissors which are specially designed and adapted only for surgical operative purposes are to be admitted duty free under Tariff Item 466.
>
> Scissors which are adapted for other use, as well as in performing surgical work, may also be entered duty free under Tariff Item 466 when imported by doctors and by hospitals, provided it is certified on the face of the Customs entries that the Scissors are to be used for surgical operative purposes.
>
> Scissors which are adapted for other use, as well as for surgical work, when not imported by doctors or by hospitals, are to be rated for duty under Tariff Item 426. Entries so made will be subject to adjustment by refund claims when the Scissors are actually sold to doctors or to hospitals for surgical operative purposes. Certificates from the doctors or hospitals concerned, as to the use of the Scissors, are required to be filed with the refund claims.

Electric soldering irons. Tariff item 454-A.

Throwing wheels, power driven, for use in the manufacture of pottery. Tariff item 453.

Riveting machine, for riveting hinges on to covers of books. Not entitled to entry under tariff item 442, but dutiable under tariff item 453.

Noisom Auto Compass, designed to be placed under the top or on the ceiling of an automobile to show the direction the vehicle is travelling. Tariff item 657.

Electric toasters, nickel plated. Tariff item 362.

AUTOMOBILE BONDS

Collectors are advised that the use of Bond, Form D.3$\frac{1}{4}$, Guarantee Company's General Bond for Tourists' Automobiles and Motorcycles, is to be discontinued on and after 1st January, 1930.

Arrangements are being made by bonding companies to furnish Bond, Form D.3$\frac{1}{2}$, in respect of each tourist automobile subject to bonding requirements.

THE QUESTION BOX

These questions were asked in the last number:—

(1) An explanation of the paragraph, in memoranda referring to copyright books, regarding Convention of Berne and additional Protocol thereto, would be acceptable to many Customs officers. How is an officer to know these countries?

(2) A sales tax licence holder makes his return for the business transacted for the previous month, which return shows no tax accruing the Government for that period. In such a case as this, after the transaction has been duly recorded in the sales tax register, should an entry on form B-93-A be prepared and recorded in the Excise tax cash book showing nil in such book, or when there is no payment is the sworn to form B-93 revised all that is required?

(3) Are manifests covering car loads of wood, coal, grain and such goods, properly cancelled by showing the entry number in the proper column of the manifests, or if something else should be marked, what is it?

(4) For how many years was the late John McDougald Commissioner of Customs? Was he at one time a member of Parliament?

The answers are:—

(1) The names of the countries which adhered to the Convention of Berne appear in the Second Schedule to the Copyright Act of 1921 (Chap. 32. R.S., 1927) as follows:

> Great Britain and Ireland, India, Germany, Prussia, Belgium, Denmark, Spain, France, Italy, Japan, Liberia, Luxembourg, Nassau, Monaco, Norway, Sweden, Switzerland, Tunis.

(2) There is no necessity for requiring licensees to make entry on Form B-93-A, in cases where the return is a nil return for the month in question. If a licensee files a nil return (Form B-93 revised) which he is required under the law to swear to, no benefit is seen in requiring of him the passing of an entry as well.

(3) E. D. Lennie, Chief Inspector, suggests the following reply:—

The approved procedure in cancelling manifests accounting for package freight is to show the number of packages cleared above the entry number in the proper column of the manifest. This is obviously impossible in the case of bulk goods such as coal and grain. Under these circumstances the number of the entry by which the total quantity of goods contained in the car are cleared may be considered as satisfactory cancellation.

(4) The late John McDougald was Commissioner of Customs from May, 1896, to the date of his death in June, 1919. He represented the county of Pictou, Nova Scotia, in the House of Commons, from 1881 to 1896.

These questions will be dealt with in the next number:—

(1) The Civil Service Regulations, dated 10th December, 1923, reads under the heading "Leave of Absence":

> The Deputy head may grant to each officer, clerk or other employee a yearly leave of absence for a period not exceeding eighteen days in any one fiscal year, exclusive of Sundays and holidays, after they have been at least one year in the service. (Civil Service Act, section 25 (1).)

If an officer entered the service on August 1, 1928, and completed one year's service on August 1, 1929, to how much statutory leave is he entitled in the fiscal year 1929-1930? Another officer starts on April 1, 1929, how much statutory leave is he allowed in the same fiscal year?

(2) Paragraph 2 (*f*) of Consumption or Sales Tax Regulations issued under authority of Section 19-C of the Special War Revenue Act, 1915, states in part:

> A copy of the return is to be stamped by the cashier and returned to the licensee, who shall keep such copy on file for a period of not less than three years.

Under existing regulations, in force since June, 1927, should licensee receive as receipt a copy of B-93 Revised (Sales Tax Return) or B-93-A (Sales Tax Payment)?

(3) When an importer in Canada purchases a car of goods subject to his inspection at destination, and such car arrives, can importer demand that customs seals be removed for his examination of the goods before making entry and paying duty on same?

* * THE LETTER BAG * *

Comparison of Salaries

E. J. Struthers, Collector at Rock Island, Quebec, a valued contributor to the columns of the Review, has written the following interesting letter on the subject of salaries in the Customs services of the United States and Canada:—

As the question of a revision of salaries is a rather vital one to the majority of the officers of the Canadian Customs service, a comparison of wages paid for a few similar classes in the United States and Canadian Customs may be interesting to readers of the Review:

Customs truckmen, Canada, $1,080-$1,440; United States, $1,680-$2,040. Customs clerks, Canada, $1,200-$1,740; United States, $1,700-$2.100 with a proviso for further increase. Customs guards, Canada. $1,080-$1,440; United States, $1,860-$2.400. Customs examiners. Canada. $1.200-$1,740; United States, $2,100-$2,600. Sub-Collectors, Grade 1, Canada. $1,320-$1.740; United States, $2.300-$2,700. Sub-Collectors. Grade 2. Canada. $1,860-$2.040; United States, $2,600,-$3,000. Sub-Collectors. Grade 3, Canada, $2.040-$2,520; United States. $2,900-$3,300.

In noting the difference paid, as between Canada and the United States rates, it is only fair to state, that although overtime is paid in Canada for extra service on Sundays, holidays, and up to two hours on week days, for certain classes of officers, it is only paid by the United States Customs for services on trains, boats, etc., when the amounts paid are recovered from the companies for whom the services are performed.

Ten hours constitutes a day's work in the Canadian Customs and eight in the United States. Should a United States officer work over his eight-hour shift, or on a Sunday or a holiday at highway or other work where no overtime is paid, he is allowed an equivalent period off duty in lieu of overtime.

Certain Canadian officers are also allowed a uniform allowance of $75 per annum, which must be taken into consideration as the United States officers have to furnish their own.

The United States rates quoted have not been in effect for a very long period as it was only during the Congress of 1928 they were passed; for most of the employees by the Bacharach bill, and for those of the administrative positions by the Welch act.

The latter act also directed that a survey be made by a committee to submit a plan to Congress for further classification and compensation schedules. The report of this committee, " Report of Wage and Personnel Survey," United States House Document No. 602, copies of which can be obtained from the United States Printing Office for 60 cents per copy, is in parts most interesting, as it gives a comprehensive survey of the British and German Civil Services, as well as a comparison of the salaries paid in the Civil Service, as against those in outside industries and professions.

Pertinent statements from the above book that might be quoted are:—

> The Civil Service in Germany has long been noted for its high general quality. Inquiry into the reasons for its excellence reveals several important factors. The administrative organization is designed to secure proper supervision and control. A supply of highly educated "career men" has never been lacking. This has been due, no doubt, to the fact that economic attractions of private enterprises as against the public service are not so great in Germany as in newer countries like the United States
>
> The report on the British service was prepared by Prof. Morris B. Lambie of the University of Minnesota. Professor Lambie has studied the British Civil Service at close range and has presented in detailed manner the policies, methods, and practices prevailing in this civil service organization that is most frequently referred to as a model after which others should be fashioned.

The suggestions offered most frequently concerning Federal (United States) executives were to the effect that they should be paid a rate strictly comparable to that paid in private employ. Present salaries were considered inadequate.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JANUARY-FEBRUARY

ADDITIONS

NOVA SCOTIA

DIGBY (Freeport): Mrs. M. E. Miller, Sub-Collector of Customs and Excise, Limited Service.

QUEBEC

ATHELSTAN (St. Agnes de Dundee): A. P. O'Reilly, O.A.S., Customs Excise Examiner, Grade 1 Outport.

QUEBEC: Miss Blanche Pare, Stenographer, Grade 2.

ST. AMAND (Philipsburg): C. O. Poutre, Customs Excise Examiner, Grade 1 Outport.

ONTARIO

AMHERSTBURG: G. F. Barron, M. J. Shaw, O.A.S., Customs Excise Examiners.

COBOURG: V. J. Butler, O.A.S., Customs Excise Examiner.

LINDSAY: G. H. Mosley, Customs Excise Examiner.

SARNIA: N. B. Benson, H. E. Rowbottom, O.A.S., Customs Excise Examiners.

SASKATCHEWAN

NORTH PORTAL (Ratcliffe): Sam Altman, Customs Excise Enforcement Officer.

ALBERTA

CALGARY: E. A. Chiswell, Customs Excise Examiner; T. H. Genower, O.A.S., Customs Excise Clerk.

BRITISH COLUMBIA

NANAIMO (Port Alberni): R. E. McMinn, O.A.S., Customs Excise Examiner, Grade 1 Outport.

PREVENTIVE SERVICE

G. J. Binet, A. Comeau, G. O. Everell, W. E. Sterling, Customs Excise Enforcement Officers.

EXCISE TAX INSPECTION

B. W. M. Bone, O.A.S., J. G. Cooney, O.A.S., L. Fontaine, W. R. Kennedy, P. J. Lortie, George Weir, Excise Tax Auditors.

ADMINISTRATIVE

J. B. Mulville, Typist, Grade 1.

DEDUCTIONS

NOVA SCOTIA

DIGBY (Freeport): G. L. Miller, Sub-Collector of Customs and Excise, Limited Service.

QUEBEC

ATHELSTAN (Hemmingford): Jules Lalonde, Customs Excise Examiner, Limited Service Outport.

MONTREAL: John Hennessy, Express and Postal Computing Clerk; Michael Hughes, Senior Customs Excise Examiner.

ST. JOHNS (Roxham Road): Albert Rodgers, Customs Excise Enforcement Officer.

ONTARIO

AMHERSTBURG (Point Pelee): C. A. Poore, Customs Excise Enforcement Officer.

OTTAWA (Hawkesbury): A. Aiken, Sub-Collector of Customs and Excise, Grade 1.

TORONTO: D. R. Powell, B. M. Stoddard, Customs Truckmen.

WINDSOR-WALKERVILLE: A. G. Morgan, E. E. Phillips, Customs Excise Examiners.

ALBERTA

CALGARY: F. A. Davis, A. D. McCannell, T. H. O'Neill, Customs Excise Examiners.

BRITISH COLUMBIA

NANAIMO (Port Alberni): F. R. Routcliffe, Customs Excise Examiner, Grade 1 Outport.

VANCOUVER: H. H. Warburton, Customs Excise Clerk.

PREVENTIVE SERVICE

B. P. Kilbride, Master, Customs Patrol Boat *Fernand Rinfret*; D. A. McLeod, Master, Customs Patrol Boat *Shamrock*; W. D. Nicholson, J. E. Nickerson, Customs Excise Enforcement Officers.

INSPECTION

L. J. Grondin, Excise Tax Auditor.

ADMINISTRATIVE

F. W. Matley, Clerk, Grade 3.

PROMOTIONS

QUEBEC

MONTREAL: S. Boissonnault, from Customs Excise Examiner, to Gauger; J. Jackson, from Customs Excise Clerk to Customs Express and Postal Cashier; A. S. MacKay, from Senior Customs Excise Clerk to Supervisor of Gaugers; J. A. C. W. Tessier, from Clerk, Grade 1, to Customs Excise Clerk.

Ontario

Toronto: T. J. Davis, from Senior Customs Excise Clerk to Customs Express or Postal Superintendent; A. J. Hoddinott, from Customs Excise Clerk to Express and Postal Computing Clerk; Wm. M. Milling, from Customs Excise Clerk to Customs Warehouse Keeper.

Saskatchewan

Regina: W. C. Beckman, from Customs Excise Examiner to Express and Postal Computing Clerk.

British Columbia

Vancouver: Ralp Bradwell, from Cashier and Computing Clerk to Computing Clerk: D. W. Gibbons, from Customs Express and Postal Cashier to Computing Clerk; F. T. Harrop from Cashier and Computing Clerk to Computing Clerk; S. G. McSpadden, from Customs Excise Clerk to Cashier and Computing Clerk; Frank Warwick, from Customs Excise Clerk to Express and Postal Computing Clerk.

Inspection

J. F. Telford, Grade 3, to Clerk, Grade 4.

Administrative

Joseph Bell, from Clerk, Grade 4, to Examiner of Refund Claims; Miss A. E. Conlon, from Stenographer, Grade 2, to Stenographer, Grade 3; A. G. W. Duncan, W. F. Falkner, from Clerks, Grade 4, to Examiners of Refund Claims; James Forshaw, from Clerk, Grade 3, to Clerk, Grade 4; W. J. Heney, from Confidential Messenger to Clerk, Grade 2; J. A. V. Hooper, from Principal Clerk to Customs Reviewing Appraiser; V. Labelle, from Clerk, Grade 3, to Clerk, Grade 4; C. H. McConnell, from Office Appliance Operator, Grade 3, to Clerk, Grade 3; Alex. MacKenzie, from Clerk, Grade 2, to Clerk, Grade 3; F. H. Porteous, from Stenographer, Grade 1, to Stenographer, Grade 2; F. T. Sear, from Clerk, Grade 2, to Clerk, Grade 3; Robert Shaw, from Departmental Accountant, Grade 1, to Principal Clerk.

TRANSFERS

W. F. Brown, from Customs Excise Examiner, Sarnia, Ont., to Customs Excise Examiner, Windsor-Walkerville, Ont.

Warren Crowe, from Customs Excise Clerk, Vancouver, B.C., to Customs Excise Clerk (Relieving), Nelson, B.C.

A. L. Gignac, from Customs Excise Examiner, Windsor-Walkerville, Ont., to Customs Excise Examiner, Amherstburg, Ont.

L. C. Gough, from Customs Excise Examiner, Sarnia, Ont., to Customs Excise Examiner, Windsor-Walkerville, Ont.

R. C. Loose, from Customs Truckman, Montreal, Que., to Customs Truckman, St. John, N.B.

J. A. Olivier, from Special Exciseman, Grade 3, Sorel, Que., to Special Exciseman, Grade 3, Montreal, Que.

PROMOTIONS AND TRANSFERS

J. L. S. Lagace, from Customs Excise Examiner, Grade 1 Outport, Philipsburg, Que. to Customs Excise Examiner, St. Armand, Que.

K. G. Struthers, from Customs Excise Examiner, Grade 1 Outport, Noyan, Que., to Customs Excise Examiner, Cantic, Que.

DRAWBACK REGULATIONS

By Order in Council of the 16th January, 1930, the following regulations were made and established for granting a drawback of customs duty paid on articles used in the construction, equipment and furnishing of boats built in Canada and exported therefrom.

1. A drawback, not exceeding ninety-nine per cent of the Customs Duty paid, may be granted and paid by the Minister of National Revenue on materials and articles used in the original construction, equipment and furnishing of boats built in Canada and exported therefrom:

Provided that the drawback payable under this section shall be in lieu of any drawback based on a specific rate per registered ton.

2. The claimant for drawback must be the builder of the boat. Drawback shall be paid only on boats which have within themselves the power of independent navigation, either by means of sails, steam or other motive power.

3. The payment of drawback shall be subject to the following conditions, viz:—

(*a*) The quantity of materials and articles used, and the amount of duty paid thereon shall be ascertained.

(*b*) A copy of the export entry shall be delivered with the claim for drawback, certified by the Collector of National Revenue at the port of exit where the boat was entered for exportation from Canada.

(*c*) The claim for drawback shall be verified under oath, before a Collector of National Revenue or Justice of the Peace, to the satisfaction of the Minister of National Revenue, in such form as he shall prescribe. The Minister of National Revenue may also require in any case, the production of such further evidence, in addition to the usual averments, as he deems necessary to establishments the bona fides of the claim.

(*d*) All applications for payments of drawback, with evidence as above mentioned complete, must be presented to Customs within a period of six months from the date of export entry covered by the claim; otherwise same will be rejected.

(*e*) Form K. 15 to be used when claiming drawback.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,690,539 98	13,208,374 18		
Less Refunds and Drawbacks	821,702 94	1,392,799,29		
Net	14,868,837 04	11,815,574 89	3,053,262 15	
EXCISE TAXES	6,453,593 74	4,122,426 36		
Less Refunds and Drawbacks	102,648 95	77,469 08		
Net	6,350,944 79	4,044,957 28	2,305,987 51	
EXCISE DUTIES	4,089,418 41	3,884,514 85		
Less Refunds and Drawbacks	29,454 65	26,301 72		
Net	4,059,963 76	3,858,213 13	201,750 63	
SUNDRY COLLECTIONS	76,652 21	86,565 81		
Less Refunds and Drawbacks	3 82	26 82		
Net	76,648 39	86,538 99	....	9,890 60
Net Totals	25,356,393 98	19,805,284 29	5,561,000 29	9,890 60
Net Decrease			5,551,109 69	

TOTALS FOR ELEVEN MONTHS

—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	178,793,250 78	181,253,957 94		
Less Refunds and Drawbacks	12,514,114 19	17,941 085,11		
Net	166,279,136 59	163,312,872 83	2,966,263 76	
EXCISE TAXES	75,573,631 29	58,556,275 15		
Less Refunds and Drawbacks	940,194 76	701,471 57		
Net	74,633,436 53	57,854,803 58	16,778,632 95	
EXCISE DUTIES	59,269,931 38	60,701,952 49		
Less Refunds and Drawbacks	611,958,54	611,160 52		
Net	58,657,972 84	60,090,791 97	....	1,432,819 13
SUNDRY COLLECTIONS	1,171,898 12	1,119,998 09		
Less Refunds and Drawbacks	173 66	697 84		
Net	1,171,724 46	1,119,300 25	52,424 21	
Net Totals	300,742,270 42	282,377,768 63	19,797,320 92	1,432,819 13
Net Decrease			18,364,501 79	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1929 AND FEBRUARY 1930

—	February, 1929	February, 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	871,780 70	647,275 33	224,505 37	

TOTALS FOR ELEVEN MONTHS

—	1928–29	1929–30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	58,161,418 56	67,804,656 01	....	9,643,237 45

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY AND THE ELEVEN MONTHS ENDED FEBRUARY, 1929 AND 1930

—		February, 1929		February, 1930	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	82,259,345	....	66,689,817
Total Exports (Foreign Produce)		....	1,553,073	....	1,459,932
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	15,220,081	16,660,352	6,732,826	8,152,454
Wheat flour	Brl.	997,808	5,046,475	480,587	2,913,997
Fish	Cwt.	340,876	2,402,503	382,494	2,838,316
Furs	$	....	3,318,775	....	2,589,552
Meats	Cwt.	46,770	893,030	34,627	729,778
Cheese	Cwt.	7,143	183,822	2,804	67,111
Planks and boards	M. ft.	93,843	2,673,216	108,640	2,764,368
Wood pulp	Cwt.	1,122,727	3,198,828	1,330,240	3,567,070
Newsprint	Cwt.	3,489,375	10,615,726	3,264,084	9,418,742
Automobiles and parts	$	....	4,740,137	....	1,910,999
Copper, unmanufactured	Cwt.	184,154	2,368,851	176,770	2,924,589
Nickel, unmanufactured	Cwt.	97,355	2,129,156	76,541	1,810,201
Imports entered for Consumption.—Free goods		....	32,622 949	....	26,960,864
Imports entered for Consumption—Dutiable goods		....	64,419,106	....	54,351,597
Total Imports entered for Consumption		....	97,042,055	....	81,312,461

—		Eleven months ended February, 1929		Eleven months ended February, 1930	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	1,248,823,402	....	1,030,662,985
Total Exports (Foreign Produce)		....	22,429,143	....	22,582,694
PRINCIPAL ITEMS OF EXPORTS:—					
Wheat	Bush.	349,252,364	405,052,624	165,413,897	202,643,106
Wheat flour	Brl.	9,992,894	57,814,276	7,213,263	41,641,596
Fish	Cwt.	4,674,461	33,628,272	4,214,700	33,112,996
Furs	$	....	20,889,376	....	16,598,876
Meats	Cwt.	962,516	17,879,032	705,694	14,298,076
Cheese	Cwt.	1,118,830	24,991,060	918,382	18,173,755
Planks and boards	M. ft.	1,550,766	43,483,137	1,652,298	42,995,779
Wood pulp	Cwt.	15,521,078	40,881,424	15,635,160	40,209,420
Newsprint	Cwt.	40,381,247	127,730,522	45,199,554	132,483,396
Automobiles and parts	$	....	38,504,893	....	34,817,441
Copper, unmanufactured	Cwt.	2,085,465	32,429,837	2,078,081	32,985,575
Nickel, unmanufactured	Cwt.	977,924	22,938,089	957,110	22,619,134
Imports entered for Consumption—Free goods		....	401,072,816	....	393,817,702
Imports entered for Consumption—Dutiable goods		....	729,277,457	....	741,820,654
Total Imports entered for Consumption		....	1,130,350,273	....	1,135,638,356

WILL SOON BE HERE

NOW that gentle Spring is knocking insistently at the door of Winter, telling him his lease is up and he must move, the Department of National Revenue is ready to facilitate once more the entry of the friendly army of visitors and speed them courteously on their Canadian way. Soon the vanguard will be at the gates of Canada, thronging the international bridges and highways. This photograph, taken last autumn, is a typical scene at the Canadian end of the Peace Bridge, between Fort Erie, Ontario, and Buffalo, New York. Many thousands enter Canada each year at this point.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.
Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Wider Opportunities for Promotion

IN the past it has been the practice to restrict applications for the positions of Collector to the port and outports under its survey where the vacancy ocurs. In order to insure that the best possible available officers be selected for such positions, Hon. W. D. Euler, Minister of National Revenue, has authorized, and it has been approved by the Civil Service Commission, that competitions for Collectorships and Surveyorships be thrown open to the Inspection District, thus giving officers outside of the port affected an opportunity for promotion which they did not have under the old plan.

One of the Hardy Veterans

IN the National Revenue ranks there are officers who have to their credit many years of faithful service. The Review extends its congratulations to Mr. Adhémar Paré, one of its distinguished veterans, who on 3rd May, 1930, will have been a member of the Montreal Customs and Excise port staff for fifty-one years. Truly this is a record of which Mr. Paré and his many friends may well be proud. Mr. Paré now fills the responsible position of Superintendent of Customs-Excise Examiners. He has served under six Collectors, Messrs. Simpson, Ryan, O'Hara (Acting), White, Weldon and the present incumbent of the office, Mr. Magnan. Of Mr. Paré it may well be said:—

"Il a gagné ses épaulettes."

Courtesy First

WITH the coming of Spring, and the opening of the tourist season, the REVIEW again invites the attention of National Revenue officers, brought into direct contact with the travelling public, to the importance of constant courtesy in word and in deed. The gates of Canada are opened wide for the many thousands who come, year by year, to throng her highways, and enjoy the vacational advantages and the natural beauties of hill and stream which she offers in princely abundance. It has been stated in these columns on previous occasions, and it is worth repeating, that first impressions are lasting, and if examining officers at international bridges and boundary ports and outports, while protecting the revenue, facilitate the passing through Customs of visitors, and send them on their way courteously and without undue delay, they will continue the high standard of service set during the past few years. The Department is aware that examining officers perform their duties faithfully and well, and trusts that the season about to open will see the excellent record of thoughtful and considerate service maintained. These lines on courtesy are worth remembering:—

> It transmutes aliens into trusting friends
> And gives its owner passport round the globe.

Accurate Description Essential

COLLECTORS and other officers concerned are again reminded that, in order to secure accurate foreign trade statistics, it is essential that the description of goods on import and export entries should indicate clearly the exact item of the statistical classification to which the goods belong. Entries which do not meet this requirement are imperfect, and should not be accepted. The classification of exports has been reprinted, and certain new items added to the import and export classifications, to take effect from April 1, 1930. The new items are contained in official Memorandum 289, issued on March 4, 1930.

Certified Copies of Licences

COLLECTORS of National Revenue and officers dealing with sales tax licences at the ports should note for their guidance the following requirements in connection with certified copies of these licences:—

When officers at the issuing port are supplying a licence to the head office of a company with a number of branches, certified copies of head office licence may be supplied, and are to be written in triplicate on Form M-19 Amended, and on such certified copies the following must be clearly shown:—

(*a*) The name of the firm and the address of its head office;
(*b*) The full address of the branch it is intended to cover;
(*c*) The port at which taxes accruing on sales by the branch are to be accounted for;
(*d*) The port under which the branch is located.

The original of the certified copy is to be sent to the Collector of National Revenue at the port at which the branch operates. The receiving port records, and then forwards the licence to the branch office of the licensee. The duplicate copy is to be mailed to the Department by the issuing port, and the triplicate retained at the point of issue.

The Department's copy of the licence issued to the firm's head office must show the address of each branch covered by a certified copy of the licence, and the port under which same is located. The reverse side of the licence should be used for this purpose.

Snuff

EVEN in Excise statistics there is an occasional touch of human interest. For instance, it is revealed that snuff is still very much in favour. In February, 1930, the quantity entered for consumption was 81,424 pounds, an increase of 13,000 pounds over February of last year. Authorities on the subject state delicately that this powdered form of tobacco is used by those who cannot "chew" because they have nothing with which to perform that operation. Be that as it may, the consumption of snuff is still going up.

Then and Now

FROM the point of view of the automobile tourist, times have greatly changed, and for the better. Since Hon. W. D. Euler became Minister of National Revenue, Customs regulations governing tourists entering Canada with their cars have been simplified greatly. According to an old official circular issued to Customs officers in 1869 by R. S. M. Bouchette, then Commissioner of Customs, travellers entering Canada with horse and carriage had to conform to strict requirements. Stages and hacks were "subject only to the ordinary examination, search and inspection," if they were entering the Dominion for a period of two days only, and provided their owners or drivers were known to the Customs officers. If the travellers were entering for a period up to thirty days they were required "to give a bond, with an approved resident surety, covering the amount of duty, and with the additional condition that such bond shall be enforced if the time specified therein be exceeded, and in cases where they do not intend to leave at the same port at which they enter, or are uncertain on that point, they must deposit with the Collector the full amount of duty on such horses, carriages and other dutiable articles, to be returned only on their furnishing satisfactory evidence that the same articles have been returned unchanged to the United States."

It was strictly specified that the time allowed travellers "shall not exceed one calendar month; and if that term be exceeded the entries shall be considered bona fide entries for duty, and be included in the accounts of the port."

When these exacting regulations are contrasted with the generous privileges existing today, it is evident that the modern traveller crossing into Canada has cause to be grateful. Now a tourist, entering the Dominion for health or pleasure, may bring in his car, duty free, for a period up to 60 days. At the end of that time he may obtain an extension of his permit for thirty days. If he wishes to remain in Canada for a period up to six months he may do so by obtaining bond. In all respects the convenience and comfort of the tourist is considered, and his liberties curtailed only to the degree necessitated by the protection of revenue.

When the Sap Starts Running

IN the Spring, when old Mother Earth prepares to don her new garments, and the sap begins to stir, we are authoritatively informed the young man's fancy lightly turns to thoughts of love. And Cupid, the mischievous little fellow with his darts, is always among those present at an old-fashioned "sugaring off" party in the maple bush. The making of maple sugar and syrup is as old as the history of North America. Before the advent of the white man, the Indian had learned to extract and concentrate the sap of the maple tree.

The annual tapping of the trees began in March and millions of dollars will be returned to owners of maple bushes. Last year the total value of maple sugar and maple syrup produced in Canada was $6,118,656. The province of Quebec is the leader of the industry.

From the Dust of Dead Years

HOW many officers of National Revenue to-day know what was a *jirque* book? The word *jirque* appears frequently in an old volume containing, among other things, instructions to officers of Her Majesty's Provincial Customs, prepared by order of His Excellency the Governor General by J. W. Dunscomb, printed by Desbarats and Derbishire, Montreal, Queen's Printer, in 1844. The old volume, in an excellent state of preservation, was sent to the *Editor* by J. H. Bertram, Collector at Toronto, and bears on the fly sheet the name of Robert Stanton, Collector of H.M. Customs, Toronto. On inquiry the *Editor* found that a *jirque book* was a kind of blotter or memorandum book which was used by landing waiters and other employees in taking an account of goods landed or unshipped. But there was a verb " *to jirque*" apparently, as these subordinate officers were obliged to present to the Surveyor regularly their books "for the purpose of being jirqued."

These old instructions of bygone years are full of interest. Collectors were very politely informed that when addressing any departments of government they should take care " not to blend different subjects in the same letter," and the frugal-minded Mr. Dunscomb adds " in order to save postage the receipt of letters from me is to be acknowledged by way of postscript to the first letter you may have occasion to send after the receipt thereof." There was no penny post in those distant days.

Surveyors had a separate list of instructions. They acted in the absence of Collectors "in virtue of their office." One instruction has a quaint ring, although it is just as applicable to-day. It read:—

> " Whenever you are called upon by the Collector for your advice and assistance in transacting the business of the port, you will give your personal attendance in his office for that purpose, at which time you are to express your unreserved opinion on such matters as may require discussion, and you are cordially to cooperate with him in all measures for the good of the service, always bearing in mind, how essential it is for the advantage of the service, and the due conducting of the public business, that such cordiality should exist, and how much it may be promoted by a respectful demeanor, without in any manner interfering with the free exercise of your judgment and the candid and unreserved expression of your opinion, in all matters upon which it may be required."

The instructions to Surveyors conclude with the following pointed paragraph:—

> "You cannot, however, experience any difficulty in carrying out your instructions, provided you bear in mind in your intercourse with the public, the repugnance which is felt to all restrictive measures, however necessary, which interfere with the freedom of commerce, and that this feeling can be greatly aggravated by the mode of administering the laws, so much so, that a good law in itself may be rendered odious by the manner of administering it; therefore, whilst you will execute your duties with firmness and impartiality, you will give no reasonable cause of complaint of your having done so with unnecessary rigour; but by the exercise of forbearance and urbanity, enhance the value of your services."

The instructions to Preventive officers were full of homely and wholesome advice. One paragraph dealing with "General demeanour in performance of duty" read:—

> "It will be your duty to ascertain, and discriminate between cases of wilful evasion of the law, and unintentional transgression; so as with a due regard to the strict enforcement of the law, you may exercise a sound and proper discretion, in not making vexatious seizures, and forbearance in your demeanour, so as not to provoke collision with parties engaged in the contraband trade, which might subject them to the penal provision of the laws."
>
> "Upon assuming your duties at a station, where no Custom House was previously established, and where the inhabitants in your immediate neighbourhood have been so long accustomed to obtain their supplies from the United States, without the payment of any duty, principally from the circumstance of their residing at so great a distance from any Custom House, you will no doubt find the execution of your duties opposed to their feelings, and as the revenue laws are never regarded with favour by the public in general, your attention is particularly directed to the foregoing circumstances, which are likely to aggravate such feelings, as involving an additional reason, that in the strict enforcement of the laws you give no just cause of complaint, of the manner in which you execute that trust; and you will avoid a fruitful source of complaint by exercising great caution, and which you are strictly enjoined to do, in making the most particular inquiry respecting all informations which may be given to you, before acting upon them, so as to avoid being made subservient to the vindictive feelings of individuals, who have frequently no other object in view but to harass their neighbours with whom they may have quarrelled."

These words of counsel and sage advice given to officers in the years that are dead and gone are worthy of thought and study by the men of the National Revenue staff to-day.

HERE AND THERE

Recently there came to the *Editor's* desk from the port of Chatham, Ontario, a faded little volume of 10 pages, bearing the title "Canadian Tariff of 1866-7." Those were pre-confederation days when "old Dobbin" was in his glory, traffic jams and hot dogs were unknown, there were no paved highways thronged by motor cars, and the ladies went gaily abroad in the land bedecked in hoops, bustles, crinolines and other weird contraptions. Times, fashions and circumstances have all changed. The Tariff of to-day is a hefty volume of some 300 pages of figures, amendments and appendices, and the clothes of the ladies have also undergone many transformations. Bustles and dress improvers, for instance, are not seen now, whatever else may be visible.

How recent many great developments are is brought home as one turns these leaves and sees no mention of the automobile, aeroplane, radio, and the motion picture industry. The gasoline engine and electrical machinery are not listed, and even the modest bicycle is not there. However, many articles that are familiar in to-day's tariff bulked large even 63 years ago. John Barleycorn was well represented, and his products had little difficulty in entering the country. Strong spirits were dutiable in those days at only 70 cents a gallon. Cut tobacco paid from 7½ cents to 20 cents per pound, according to cut. The sum of $8,000,000 was collected in Customs duties in 1867.

A recent treasury decision of the United States, No. 43708, is to the effect that articles for personal or household use, regardless of character, purchased or otherwise acquired by a resident of the United States on a visit abroad, may be included, for the purpose of being admitted free of duty, under the $100 exemption. The specific case which called forth the ruling occurred at Cleveland, Ohio, where a returning tourist desired to bring in a gas stove under his $100 exemption privilege. The Treasury reached the conclusion that if the stove was purchased as an incident of the person's visit to Canada, and was for household use, it might be included in the $100 exemption. So Canadian Customs officers need not be surprised if, on some returning tourists' cars, they notice a kitchen range, an oil stove, a broom or two, or some such everyday article tied securely on behind.

In a United States publication entitled *The Pathfinder* appeared recently the following remark: "The reason it takes so long for Congress to fix the Tariff on some items is that it has to consult the dictionaries to find out what the words mean."

A good dictionary certainly should be found in every well regulated Customs and Excise office. Many occasions will arise for its use, though sometimes it may prove a broken reed as regards trade names. Examples of this might be given in the following items:—*galalith, platine, guipeuse,* and *tetramethyldiaminodiphenylmethane.* However, with the aid of other reference books they resolve themselves into these simple items:—*galalith,* compounds of casein, a product of skim milk; *platine,* sheets of platinum; *guipeuse,* a gimping machine; and the simple one with the Welsh lengthiness, a coal tar product.

In many churches in Scotland it still is the custom to take up the collection by means of a ladle which is poked along the seat. Lord Aberdeen, formerly Governor General of Canada, tells a story of a man who had on one occasion accidentally dropped a half crown, instead of the intended penny, into the receptacle. This worried him very much, and the following Sabbath when the ladle was passed before him he pretended not to see it and put nothing in. The officiating elder, who knew of the previous mishap, quickly sized up the situation and did not further obtrude the ladle. On the following Sabbath the same thing occurred, and after a while the elder practically ignored that member of the congregation, but he had kept note of the date. On the thirtieth Sunday after the half crown had been given, he held the ladle in front of the contributor, and whispered "Your time is up now, Geordie."

BRAVE PILOTS OF THE PURPLE TWILIGHT

Glimpse of Operations at St. Hubert Customs Air Harbour

(*Editor's Note.*—This interesting article on commercial aviation was prepared for the REVIEW by Paul E. Jenseu, Customs officer in charge of the Customs Air Harbour at St. Hubert, Quebec, from its opening in October 1928.)

Saw the heavens fill with commerce,
Argosies of magic sails—
Pilots of the purple twilight,
Dropping down with costly bales.
—*Lord Tennyson.*

WHILE you sit at your desk handling the same papers over again, part of the great revenue collecting machine, you often listen to the droning of an aeroplane overhead. There is something spectacular about an aeroplane, something strange, and the thought intrudes that flying is a dangerous business.

Tennyson's dream of "the heavens filled with commerce" and "pilots of the purple twilight, dropping down with costly bales" is today an accomplished fact.

On October 1, 1928, the Civil Aviation Branch of the Air Services opened their first Government Air Harbour at the village of St. Hubert, Quebec, about 13 miles from the centre of Montreal. The Department of National Revenue opened at the same date an office at the airport, the results of which have been published from time to time in the REVIEW. It may be of interest to those employed at ports where there is no Customs Air Harbour to learn of the progress in this particular sphere of Customs work in the province of Quebec.

The protection of the revenue is of course the prime duty of a Customs officer stationed at an Air Harbour. The first to be mentioned in aviation is the pilot, who is really the only man responsible, as are the masters of ocean vessels. The organization of any responsible airway line will see to it that the international aspect of their business will always be carefully considered and laws respected on both sides of the frontier.

The New York, Albany to Montreal aeroplane reports outwards at Albany, N.Y., and there handed the Department of Commerce

Aeroplanes flying in formation over the Customs Air Harbour, St. Hubert, near Montreal.

Loading mail bags on an aeroplane at St. Hubert Customs Air Harbour.

Bureau of Navigation clearance of vessel to a foreign port certificate form 1378, together with an outwards manifest form 1374. On arrival in Canada, the pilot reports himself, plane and cargo to the Customs office, and makes out inward report on form A.6. If for any reason a forced landing was necessary while en route, such explanation must be made, and a check up by phone or wire with the location in question.

Log Book Kept

All aircraft in Canada are governed by air regulations. The pilots must keep a log book covering their commercial aircraft as well as the journey just finished, and this must show:—category to which aircraft belongs, its nationality and registration marks, full name, nationality and residence of owner, name of maker, carrying capacity, type and series numbers of engine, propeller, pitch, diameter and maker's name, type of wireless apparatus fitted, table showing rigging data, detailed engineering record of aircraft tests, overhauls, replacements, repairs, etc.

Check and Double Check

It will be seen from these regulations that a Customs officer can at all times check all that has happened to such aircraft from the time of registration or manufacture. The Civil Aviation Branch controls all aircraft in Canada as to manufacture and airworthiness, licence and rigging specification, so that a double check is maintained at all times on all aircraft in use in Canada.

Repairs made on a Canadian registered plane while in the United States are dutiable both as to parts and labour.

Canadian manufacturers of aeroplane engines export such engines to be installed in foreign-made aircraft and flown back to Canada. Duty is charged on such aircraft, less engine, if proof of export and identification is made of engine on return to Canada.

Under the general provisions of the air regulations and therefore interesting to all Customs officials, is the following:—

> No aircraft shall engage in the carriage of persons or goods for hire between points in Canada unless it is registered as a commercial aircraft in Canada, etc.; nor shall any aircraft carry out any operation for remuneration or reward wholly within Canada or in a contracting state to the International Convention for Air Navigation; also that this includes persons carried for purpose of instruction in flying for which payment is made.

When aircraft report outwards from Canada, form A. 7 will be made out by the pilot, and the Customs officer hands him a clearance on form C. 8. The United States government has several aeroplanes in their service as patrol vessels, operating at various points along the international frontier.

The Customs officer at St. Hubert also acts as Immigration inspector. The type of tourist occasionally met on trains or on highways sometimes is found using the airways. Not long ago a man chartered a plane in New York, and on arrival at St. Hubert failed to pay therefor; later it was found that he also left his hotel bill unpaid.

The mail and passenger planes travel as the crow flies. They can do over a hundred miles an hour, yet passengers have very little sensation of speed. The machine seems to be stationary and the country beneath unrolling like a strip of map.

The total number of aeroplanes reported to Customs at the St. Hubert, Quebec, Air Harbour, during February, 1930, was 50, made up as follows:—Canadian aeroplanes, inwards 12, outwards 10; foreign aeroplanes, inwards 15, outwards 13. Passengers, inwards 23, outwards 27; baggage examined, 28 pieces; mail bags, inwards 392, outwards 140. Aeroplanes and parts, valued at $24,590, were imported and entered for duty.

The regulations governing the exportation of deer have been amended by adding the name of Windsor, N.S., to the list of ports from which deer, in the carcass and parts thereof, may be exported.

TOURISTS IN THE WEST

Prairie Provinces Show Increases in Past Year

TOURISTS enter Alberta in increasing numbers, as a comparison of the incoming foreign automobiles for the two years 1928 and 1929 indicate. In 1928, 12,472 United States automobiles were admitted into Alberta; in 1929, 29,567. The chief port of entrance was Coutts, where 23,056 foreign automobile permits were issued in 1929; of these 21,009 were issued for periods not exceeding 24 hours, and 2,045 for periods not exceeding 60 days; 2 automobiles were entered for a stay up to 6 months; 4,894 United States automobiles entered at Carway; 874 at Wild Horse; 413 at Aden; 307 at Twin Lakes.

Saskatchewan attracted 3,782 more foreign automobiles in 1929 than in the previous year. The total number of permits issued in Saskatchewan during 1929 was 21,652; the total number issued during 1928 was 17,870. Tourist automobile permits for a period up to 60 days numbered 5,863 last year; for a period of 24 hours or less, 15,780. The chief points of entry were:—North Portal, admitting 5,748 automobiles; Estevan, admitting 4,008 automobiles; and Marienthal, through which point 3,226 automobiles entered the province.

In Manitoba 48,514 United States automobiles entered during 1929. In the previous year 48,147 foreign automobiles were admitted. The principal gateway was Emerson, where 23,016 automobile permits were issued last year, these permits being about equally divided between those issued for periods up to 60 days, and those issued for the 24-hour period. 9,683 permits were issued at Gretna, and 3,037 at Killarney.

In February, 1930, the Customs Express Branch, Montreal, collected $345,493, the number of entries being 4,301. Storage collected amounted to $841. The number of packages delivered was 18,208.

Canada's aggregate trade with Portugal is over twelve times that of 1920, and trade with Spain has quadrupled. Portugal, 1920, $510,409; 1929, $6,413,334. Spain, 1920, $2,649,452; 1929, $8,407,335.

UP IN THE AIR IN THE YUKON

Aeroplane Has Opened Up Fresh Possibilities in Territory

(The Editor received this informative article and the accompanying photograph from S. Coulter, Collector of National Revenue at Whitehorse, Yukon Territory.)

THE aeroplane has opened up fresh possibilities for the Yukon. A new era has dawned, and the pioneering spirit of adventure of the "Days of '98" is still apparent. Prospecting from the air is not a novelty in some other parts of Canada, and the next year or so should show what real advantage aeroplane service is to the prospecting and development of the great mineral resources of this Territory. Prospectors have already gone by air into the interior of British Columbia near Telegraph Creek.

The Town of White Horse, Yukon Territory.

It has been demonstrated during the winter that aeroplanes can operate safely with the thermometer at 42° below zero. The only difficulty experienced is in getting elevation, and in coming down to land, as the temperature at an elevation of 5,000 feet is 35 degrees warmer than on the ground.

The first aeroplane purchased by the Yukon Airway's Company was named *Queen of the Yukon,* and arrived at Whitehorse in October, 1927. She operated between Whitehorse and Dawson and Mayo most of the winter with indifferent success, having been forced down twice during cold weather on account of engine trouble. The aeroplane was wrecked on May 5, 1928, in making a landing at Whitehorse. The engine was salvaged and sent back to the factory to be overhauled. It was later installed in a new biplane, with a cruising radius of 500 miles. This aircraft flew from Colorado Springs to Vancouver and from Vancouver to Whitehorse by way of Kamloops, Prince George, Hazelton, Telegraph Creek and Atlin.

Last summer a mining company of Mayo imported a 5 place monoplane to be used in connection with their operations. With the advent of this up-to-the-minute machine, the business of this company is brought, five days in summer and seven days in winter, nearer rail head. During the summer this plane is used in locating roads and mapping out the country, as it is specially fitted for taking photographs. This company has also a 2 place biplane in operation. Verily distances are being wiped out in the Yukon by the aeroplane.

STRIKING FACTS ABOUT THE PREVENTIVE SERVICE

For Past Fiscal Year

As this number of the Review goes to press the Preventive Service figures for the fiscal year 1929-30 have been totalled. Customs seizures reported were 2,770; Excise 1,307. Seizures included 61,396 gallons of spirits, 718,640 cigarettes, 13,520 pounds of tobacco, 277 complete stills, 154 parts of stills. In 1928-29 total seizures were 3,466; Customs 2,179, Excise 1,287.

The Customs-Excise Preventive Service is still going strong with a total of 208 seizures reported in February, 1930; Customs 147, Excise 61. In February, 1929, the total was 203; Customs 121; Excise 82.

The number of prosecutions entered in February of this year under the Customs and Excise Acts was 104, and 91 convictions were secured.

Complete stills were found and seized in four provinces; Quebec led with 6 seizures, Manitoba had 5, Saskatchewan 2, Prince Edward Island 1.

Other seizures effected during the month were 26 automobiles, 19,460 cigarettes, 8,574 gallons of beer, 809 gallons of spirits, 280 pounds of tobacco.

The total seizures reported by provinces were:—Prince Edward Island, Customs 7, Excise 3; Nova Scotia, Customs 47, Excise 4; New Brunswick, Customs 3, Excise nil; Quebec, Customs 39, Excise 19; Ontario, Customs 24, Excise 13; Headquarters (Ottawa) District, Customs 6, Excise 1; Manitoba, Customs 7, Excise 11; Saskatchewan, Customs 1, Excise 10; Alberta, Customs 1, Excise nil; British Columbia, Customs 12, Excise nil.

During the eleven months period from 1st April, 1929, to 28th February, 1930, Customs and Excise seizures totalled 3,759. In the same period last year 3,195 were reported. These seizures in the first eleven months of this fiscal year consisted of the following:—60,493 gallons of spirits, 41,809 gallons of beer, 710,580 cigarettes, 6,962 cigars, 13,055 pounds of tobacco, 248 complete stills, 142 parts of stills, 572 automobiles, 64 vessels.

The Customs patrol boat, *Fernand Rinfret,* snapped while going at full speed. This is the Montreal Harbour boat, but during the season of 1929 she rendered excellent service in the lower St. Lawrence, between Quebec and Riviere du Loup.

The total seizures reported by provinces for the eleven months period were:—Prince Edward Island, Customs 85, Excise 25; Nova Scotia, Customs 717, Excise 59; New Brunswick, Customs 114, Excise 19; Quebec, Customs 363, Excise 367; Ontario, Customs 701, Excise 191; Headquarters (Ottawa) District, Customs 150. Excise 29; Manitoba, Customs 150, Excise 132; Saskatchewan, Customs 77, Excise 325; Alberta, Customs 44, Excise 50; British Columbia, Customs 145, Excise 16.

FIFTY YEARS IN SERVICE OF THE DEPARTMENT

J. J. Flynn, Collector at Niagara Falls, Completes Half Century

FIFTY years in the service of the Department is the record attained by J. J. Flynn, Collector of National Revenue, Customs and Excise Divisions, Niagara Falls, Ontario. Mr. Flynn entered the service as a landing waiter and searcher at Niagara Falls on March 22, 1880, and rose through the various grades of promotion to the Collectorship of the port in June, 1923, on the retirement of the former Collector, C. J. McKenzie. With the exception of eleven years when he was assigned to duty at the port of Hamilton, Mr. Flynn has been a member of the staff at Niagara Falls. Mr. Flynn was born at Clifton, Ontario, in 1858.

To mark the completion of his fifty years service, the Customs and Excise staff at Niagara Falls, on March 24, tendered a complimentary banquet to Mr. Flynn. This was largely attended by members of the local staff and ports in the counties of Welland and Lincoln, and by many representative citizens of Niagara Falls, Ontario, and Niagara Falls, New York.

J. J. FLYNN, Collector of National Revenue, Niagara Falls, Ontario, who completed on 22nd March, 1930, fifty years of service.

A purse of gold was presented to Mr. Flynn on behalf of the staff by Mr. Bowen, Chief Clerk, Customs and Excise, at Niagara Falls, and a bouquet of fifty roses was given to Mrs. Flynn. An illuminated address from the staff was also presented to Mr. Flynn by G. A. Swayze, Supervisor of Examiners, and speeches of congratulation were delivered by Mayor Swayze of Niagara Falls, W. M. German, K.C., of Welland, F. T. Pattison, Collector at Bridgeburg, A. H. Dalziel, Collector at Windsor, H. W. Hodgins, Collector at St. Catharines, Inspector W. S. Wood, J. Sydney Roe, Editor of the REVIEW, and by representative citizens of Niagara Falls, New York. W. S. Byers, Appraiser at Niagara Falls, was Chairman, and during the evening many congratulatory telegrams and letters were read.

CHANGES IN PORTS

Collectors are advised of the following changes in the list of ports, outports and Preventive stations, effective on and after March 1, 1930:—

Lac Frontière, P.Q., established an outport and warehousing port under the survey of the port of Quebec.

St. Camille, P.Q., an outport and warehousing port under the survey of the port of Sherbrooke, closed.

Thessalon, Ont., an outport and warehousing port under the survey of the port of Sault Ste. Marie, Ontario, is closed from and after April 1, 1930.

Lloydminster, Sask., an outport and warehousing port under the survey of the port of Edmonton, Alta., has been transferred to the survey of the port of Saskatoon, Sask., effective on and after April 1, 1930.

GEORGE E. BALMAIN DEAD

Collector at Woodstock, N.B., for Eighteen Years

IT is with deep regret the REVIEW records the death after a brief illness, on March 3, 1930, of Mr. George E. Balmain, Collector of National Revenue, Customs and Excise Divisions, Woodstock, New Brunswick. For the past eighteen years Mr. Balmain held the position of Collector, and was highly regarded as a capable and efficient official of the Department.

The late GEORGE E. BALMAIN, formerly Collector, Customs and Excise divisions, Woodstock, N.B.

Deceased was born at Douglas Harbour, Queens County, N.B., in 1862. He was prominent in civic affairs of Woodstock, filling the office of Mayor in 1908, and in 1920 and 1921, Mr. Balmain was president of the Board of Trade of that city. He was made Collector of the port in 1913.

The late Mr. Balmain is survived by his widow, four sons and one daughter. By his death the Department loses the services of a faithful and conscientious Collector who held the esteem of a wide circle of friends.

The Customs-Excise port of Woodstock has under its survey the outports and Preventive stations of the three counties of Carleton, Victoria and Madawaska. The outports include Debec Junction, Centreville, Aroostook, Grand Falls, St. Leonards, Edmundston and Clair; the Preventive stations being Connors, St. Hilaire, Green River, Four Falls, River de Chute, Richmond Road and Bloomfield. All these are situated along the frontier between Maine and New Brunswick.

F. L. Ross of Saint John is Acting Collector at Woodstock.

FOREIGN GRAIN IN TRANSIT

Large Shipments Through Port of Montreal Each Year

FOREIGN grain, primarily from the United States, is shipped in large quantities in transit via the St. Lawrence River, through the port of Montreal, every year. An officer of Customs supervises these operations, which are profitable to Canadian storage and transportation agencies, and elevators, canal boats, shippers and ship-fitters.

The following figures show the amount of foreign grain shipped in transit through Montreal during the shipping season of 1929:—

Receipts by water: wheat, 21,123,009 bushels; barley, 9,575,953 bushels; rye, 742,424 bushels; oats, 185, 370 bushels; United States corn, 108,068 bushels; Argentine corn, 3,123,543 bushels; totalling 34,858,367 bushels. Receipts by rail: wheat, 7,962,085 bushels; barley, 543,488 bushels; rye, 13,087 bushels; totalling 8,518,660 bushels. Exported and delivered: wheat, 26,059,594 bushels; barley, 9,295,037 bushels; rye, 517,332 bushels; oats, 76,521 bushels; United States corn, 108,068 bushels; Argentine corn, 2,751,119 bushels; totalling 38,807,661 bushels. Grain in elevators: wheat, 2,403,872 bushels; barley, 696,083 bushels; rye, 138,095 bushels; oats, 8,765 bushels; Argentine corn, 372,424 bushels; totalling 3,619,239 bushels. Grain afloat: wheat, 621,628 bushels; barley, 128,321 bushels; rye, 100,084 bushels; totalling 850,033 bushels. 10,195 bushels of damaged grain were abandoned to the Crown, and were sold for $1,141.

* * NEWS AND COMMENT * *

YARMOUTH, N.S.: Passenger traffic to and from this port and the United States has increased during the past five years by over 16,000 persons. Total number of passengers entering or leaving Nova Scotia via Yarmouth each year during the period 1925-1929 is as follows:—1925, 70,295; 1926, 74,096; 1927, 77,894; 1928, 84,379; 1929, 86,672. Total number of passengers inward for year 1929, 42,982; outward, 43,690.

QUEBEC: The Customs-Excise port of Quebec continues to show progress. During the nine months from April 1 to December 31, 1929, the Customs Postal Branch collected $63,264 in duty and sales tax. Small collection entries numbered 1,503, and Long Room entries 667. Parcels received were 28,206.

In the Customs Express Branch, during the same period, the duty and sales tax collected totalled $127,518. Small collection entries numbered 1,160, and Long Room entries 1,796. The number of Customs seizures made during the nine months was 42.

Facts concerning shipping at Quebec during this nine months period are as follows:—

Vessels reporting inward from sea, 426, outward, 179; vessels reporting inward coastwise, 1,558, outward, 1,831. Export entries totalled 2,935. The total pieces of baggage received was 144,490; of these 133,981 were examined at the port, and 10,509 were forwarded in bond to other points.

During the nine months 14,659 duty paid packages were received in King Warehouse; of these 14,644 were released. The number of unclaimed packages totalled 1,294.

The registry books of the port of Quebec showed a total of 388 vessels on December 31, 1929. Of these 21 vessels were added during the calendar year. 128 registries were closed in 1929. The closing of a registry often entails a great deal of correspondence as a vessel's name can be removed from the books only after proof has been obtained from the registered owners that the vessel in question is no longer existent.

BROCKVILLE, ONT.: After serving the Department of National Revenue for eighteen years, James T. Fitzpatrick, Cashier and Computing Clerk for the Customs-Excise port of Brockville, was retired on superannuation on March 1, 1930. Mr. Fitzpatrick entered the Customs service in 1912 as a Preventive officer, and was promoted to be Cashier and Computing Clerk in 1924. The following editorial appeared in the *Brockville Recorder and Times*, on the occasion of Mr. Fitzpatrick's retirement:—

> The long-room of the Customs House will scarcely seem the same without the presence at the cashier's desk of that particularly diligent and conscientious public servant, James T. Fitzpatrick, who has retired from the Department of National Revenue's staff upon well-earned superannuation.
>
> The Minister of National Revenue occasionally finds it necessary to admonish officers of the service to display a courteous and co-operative spirit towards the public or suffer the consequences. Such warnings have no application to civil servants of the type of Mr. Fitzpatrick, who has throughout conducted himself towards the public in a manner that is in accord with the highest traditions of the service.
>
> As popular with his fellow-officers as with those who enter the long-room as revenue-payers, Mr. Fitzpatrick has established a record of diligent service and conscientious devotion to his duties which will live long in the annals of the Brockville Customs House. No department of the government service has ever boasted a more loyal or zealous officer.

NIAGARA FALLS, ONT.: The total number of automobiles passing over the three bridges at Niagara Falls, the Lower Arch, the Upper Arch or Falls View, and the Queenston bridges, during February, 1930, was 111,630. Of this number 55,755 were inwards and 55,875 outwards. Other vehicles totalled 9,720, made up of 4,805 inwards and 4,915 outwards. Passengers totalled 483,335; inwards 241,187, outwards 242,148.

The number of Canadian automobiles passed outwards during February was 25,923; inwards 25,600. Foreign automobiles, inwards, 30,155; outwards, 29,952.

WINDSOR, ONT.: The Customs and Excise staff at Windsor held a smoker recently under the auspices of the Dominion Customs and Excise Officers' Association, for the purpose of extending a welcome to the fifty new officers appointed for the Ambassador Bridge, at the same time giving the newcomers an opportunity of meeting the older officers. Another smoker is to be held shortly.

The Windsor Customs-Excise hockey team took first place in the Civic Hockey League recently by defeating the Lawyers' team. The Customs-Excise team is composed of:—Goal, Palling; defence, Hadden, Fortune; centre, Curran; right wing, Niemi; left wing, Ouellette; subs, Brunette, Gould, Anderson.

Raymond Petrie, Special Customs-Excise Enforcement Officer of Kingsville was responsible recently for the rescue of two rumrunners imprisoned by ice within the cabin of their helpless cruiser, the *Anna H*, as it was being pounded to pieces on the rocks west of Cedar Springs on Lake Erie.

Learning of the plight of the cruiser, Mr. Petrie recruited aid and rescued the rumrunners, taking them with the liquor cargo from the abandoned boat to Kingsville.

OTTAWA: On February 22, duck-pin bowlers of the Department at Ottawa were visited by a team representing the Customs House and Customs brokers of the port of Montreal. The visitors proved to be good hockey players, for after suffering defeat at the hands of a Departmental bowling team they won the hockey game by the score of Montreal 3, Ottawa 2. The visitors were entertained to dinner and a real "get together" evening was enjoyed.

UNITED STATES AIRPORTS OF ENTRY

Inquiries frequently reach the Department as to the location of airports of entry in the United States, and in order that Collectors of National Revenue near the frontier may be in a position to inform pilots who intend to visit that country by air, of the location of the nearest airport of entry, the following official list is furnished, showing the airports, permanent and temporary, designated up to the 31st January, 1930. It may be explained that the term "airport of entry" in the United States regulations governing their designation and continuance, means an airport designated by the Secretary of the Treasury as a port of entry for civil aircraft.

Permanent—Ajo, Arizona, Ajo municipal airport; Albany, New York, Albany municipal airport; Brownsville, Texas, Brownsville municipal airport; Buffalo, New York, Buffalo municipal airport; Detroit, Michigan, Grosse Ile airport; Key West, Florida, Meacham airport; Miami, Florida, Pan American arport; Newark, New Jersey, Newark Metropolitan airport; San Diego, California, Ryan airport; San Juan, Porto Rico, Escambron Field; Seattle, Washington, Boeing Field; Seattle, Washington, Lake Union (seaplane); St. Paul, Minnesota, St. Paul airport.

Temporary—Akron, Ohio, Akron municipal airport; Alhambra, California, Western Air Express Terminal; Derby, Vermont, Canadian Gateway Airport; Detroit, Michigan, Ford airport; Douglas, Arizona, Douglas International airport; El Paso, Texas, El Paso municipal airport; Los Angeles (Glendale), California, Grand Central Air Terminal; Nogales, Arizona, Nogales municipal airport; Palm Beach, Florida, Curtiss seaplane anchorage; Pembina, North Dakota, Pembina municipal airport; Portal, North Dakota, Portal municipal airport; Port Angeles, Washington, Port Angeles airport; San Juan, Porto Rico, Isla Grande airport.

TORONTO BUSINESS

The Customs Express Branch, Toronto, collected $366,786 in duty during February, 1930; the number of parcels handled was 23,614; entries 5,341. At the Leaside Air Harbour 18 aeroplanes reported inwards, 17 outwards; 6 passengers inwards, 11 outwards; 4 pieces of baggage inwards; 120 bags of mail.

DEPARTMENTAL RULINGS

Chromic Acid, which may sometimes be described as Chromic Trioxide. Tariff item 216.

Stanley's Crow Repellent, manufactured by the Cedar Hill Formulae Co., New Britain, Conn. Tariff item 220b.

Headstones supplied by foreign governments and which are to be placed on graves of soldiers buried in Canada. Allowed free entry as being the property of the supplying government and to remain the property of such government.

Metal cups won in sales contests. Not entitled to entry under tariff item 692.

Monthly publication or house organ, described as "The Yellow Strand," published by Messrs. Broderick & Bascom Rope Co., St. Louis, Mo. Tariff item 178.

Publication, entitled "Jonesport Star," published by The Silent Glow Oil Burner Co., Hartford, Conn. Tariff item 178.

Rock Dell Brand Breakfast Syrup, per sample, imported in decanters and hermetically sealed cans from the Younglove Company, Tacoma, Washington. Tariff item 134.

Inkstands manufactured of glass. Tariff item 326.

Test-O-Lite, an instrument for testing electrical circuits, which indicates whether the current is on or off by means of a small electric bulb. Tariff item 453.

Gas-fired Garbage Incinerators of iron or steel, not plated or enamelled. Tariff item 454.

Wooden mallets, rubber mallets and rawhide mallets. Tariff item 454a.

Ainley Centrifugal Gold Separator, per illustration, for use in mining. Tariff item 453.

Butchers' Platters of iron or steel, coated with porcelain enamel. Tariff item 427.

L.C. Motor-Driven Mullen Tester, per illustration, a machine for determining the strength of paper. Tariff item 437.

Portable Air Compressors and Stationary Air Compressors, with air tank and fuel tank built-in or permanently attached so that the whole forms a complete entity, may, in future, until otherwise determined, be admitted under tariff item 453.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the twelve months of the fiscal year ended March, 1929 and March, 1930. Decreases are marked *.

Districts	1928-29	1929-30	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	. . . .	45,178 59	45,178 59
Halifax.......	632,003 54	647,212 90	15,209 36
St. John......	553,686 39	611,978 33	58,291 94
Quebec	1,266,867 53	1,376,432 27	109,564 74
Montreal	18,362,700 58	21,772,609 17	3,409,908 59
Ottawa	2,400,158 98	2,352,756 48	*47,402 50
Kingston.. .	419,139 82	373,758 86	*45,380 96
Belleville . .	336,673 81	463,922 39	127,248 58
Toronto .	16,404,561 58	18,702,706 60	2,298,145 02
Hamilton.....	4,713,611 27	5,493,854 66	780,243 39
London.......	4,180,823 06	5,442,260 41	1,261,437 35
Ft. William. .	427,929 44	458,751 28	30,821 84
Winnipeg......	3,272,605 86	3,707,768 97	435,163 11
Regina.........	633,833 04	684,067 58	50,234 54
Saskatoon....	205,243 41	276,471 13	71,227 72
Pr. Albert....	55,417 45	76,866 95	21,449 50
Calgary.......	1,023,768 00	1,444,483 89	420,715 89
Edmonton.....	381,838 01	556,495 61	174,657 60
Vancouver.....	4.123,202 94	4,495,649 05	372,446 11
Yukon.........	28,233 05	19,857 08	*8,375 97
Head Office...	....	17,669 52	17,669 52
Total.....	59,422,297 76	69,020,751 72	9,598,453 96

* * THE LETTER BAG * *

PROPOSED ATHLETIC ASSOCIATION

The following letter has been received, relative to the proposed formation of a National Revenue Athletic and Social Association, from J. A. Martin of the headquarters staff at Ottawa:—

A project which has received careful consideration of late is a National Revenue Athletic and Social Association. Provided sufficient support is accorded, it is proposed to organize an association similar to that existing in the Interior Department, which has been successful since its inception. A preliminary survey has been made of the Customs and Excise divisions of the Department, to ascertain what measure of support would be forthcoming from the staff, and the returns thus far available indicate that some two hundred members are favourably disposed towards it. Doubtless the Income Tax Division and the officers of the port of Ottawa would lend their support, and thus enable the Department to make a strong bid for athletic honours. In some branches of sport such as lawn bowling and duck-pin bowling the Department possesses players of outstanding ability, while the hockey and soft ball teams have always acquitted themselves in a creditable manner. There is promising material awaiting the formation of a Departmental Association.

In the Hon. W. D. Euler we have a Minister who is himself a sportsman and, as an eminently successful business man, has shown, by the institution of the *National Revenue Review*, his appreciation of the value of publicity, which would be increased by the Department's active participation in sports and social events.

For the present it is proposed to sponsor such sports as soft ball, lawn bowling, tennis, duck-pin bowling, hockey, skiing, swimming, badminton. Others, such as golf, may be added. Apart from local competition, it is aimed to hold two yearly meets in Montreal, Toronto, Hamilton, London or other convenient centres where headquarters and outside service men could meet and compete.

While this invitation to organize is primarily extended to the headquarters staff, the sponsors will be pleased to receive any suggestions from outside sources. The same may be forwarded to the *Editor* or to the writer, Room 325, Connaught Building, Ottawa. The annual fee will be nominal, and in any event will not be in excess of one dollar per year. Those desiring to join are requested to inform the writer before April **30, 1930**, as the decision to organize will depend upon the support forthcoming. Later a general meeting may be called, at a date to be announced, and plans laid for the foundation of the Association.

The organizers hope this proposal will receive the hearty support of all officers of the three Divisions interested in the advancement of sport, the mutual enjoyment of the social events planned throughout the season and, last but not least, in the promotion of a wider spirit of comradeship, possible only through friendly contact with one another. This the Association offers.

Editor's Note.—The *Editor* ventures to suggest that the women of the Department should not be overlooked. A woman's section would, in his opinion, be an admirable thing.

KIND WORDS

D. H. Rawlings, Computing Clerk, Chatham, Ontario, in drawing attention to the delayed arrival of a recent number of the REVIEW at that port, writes:—

From the REVIEW we derive much valuable instruction and as every issue is full of real information we feel that by missing this issue we have been out of touch with the Department for a whole month.

Editor's Note: The REVIEW is distributed by the King's Printer, and any undue delay in receiving the monthly numbers should be reported to the *Editor*. The REVIEW is well into its third year of publication, and complaints regarding its regular distribution have been few and far between.

* * THE QUESTION BOX * *

These questions were asked in the last number of the Review:—

(1) The Civil Service Regulations, dated December 10, 1923, read under the heading "Leave of Absence":

> The Deputy head may grant to each officer, clerk or other employee a yearly leave of absence for a period not exceeding eighteen days in any one fiscal year, exclusive of Sundays and holidays, after they have been at least one year in the service. (Civil Service Act, section 25 (1).)

If an officer entered the service on August 1, 1928, and completed one year's service on August 1, 1929, to how much statutory leave is he entitled in the fiscal year 1929-1930? Another officer starts on April 1, 1929; how much statutory leave is he allowed in the same fiscal year?

(2) Paragraph 2 (*f*) of Consumption or Sales Tax Regulations issued under authority of Section 19-C of the Special War Revenue Act, 1915, states in part:

> A copy of the return is to be stamped by the cashier and returned to the licensee, who shall keep such copy on file for a period of not less than three years.

Under existing regulations, in force since June, 1927, should licensee receive as receipt a copy of B-93 Revised (Sales Tax Return) or B-93-A (Sales Tax Payment)?

(3) When an importer in Canada purchases a car of goods subject to his inspection at destination, and such car arrives, can importer demand that Customs seals be removed for his examination of the goods before making entry and paying duty on same?

The answers are:—

(1) C. E. Wood, Chief of the Staff Branch, suggests the following reply:—

As a general rule officers are not eligible for statutory leave until they have completed at least one year of continuous service. An officer who entered the service on the 1st August, 1928, would have completed one year on August 1, 1929, and would therefore be eligible for eighteen working days leave to be taken between the latter date and the end of the fiscal year.

There is also a regulation at present in force whereby officers with less than one year's service may be granted holiday leave at the rate of 1½ days for each completed month of continuous service up to the 1st July, but officers taking advantage of this regulation may not be granted any further holidays during the same fiscal year. An officer commencing duty on the 1st April, 1929, would therefore be eligible for 4½ days leave as from the 1st July, 1929, to be taken before the end of that fiscal year.

(2) Licensees under the survey of Customs and Excise ports prepare their entries (B-93a) in triplicate, the triplicate copy being receipted by the Cashier at the time of payment of the tax. In outports, the entries are prepared in quadruplicate, and the quadruplicate copy becomes the taxpayer's receipt.

The licensee should, in all cases, receive a receipted copy of B-93a when he makes payment of sales or excise taxes.

It is not necessary to return a copy of B-93 Revised to the taxpayer, as this form is a return only, although signed and sworn to by the taxpayer, but does not represent the payment of money.

(3) Under ordinary circumstances goods are not examined by Customs until after entry is passed by the importer; but provision is made for examination by Customs prior to entry if an importer, not having a proper invoice, desires to clear goods on a Bill of Sight (See Sections 24 and 25 of the Customs Act, and Memorandum No. 1985½-B).

The question submitted, however, apparently deals with the desire of the importer to examine goods for his own purposes, possibly with the idea of rejecting the shipment. It may be said in a general way that a question of this kind would seem to be one for settlement by the shipper, consignee and transportation company. The goods though "in bond" are in the custody of the transportation company, and if the custodian of the goods is willing to permit examination by the importer, the Collector might assign an officer to remove the seals and supervise the examination.

The following questions will be dealt with in the next number:—

(1) A taxpayer (A) is the registered owner of common stock, which he sells prior to a dividend being declared. Before the stock is registered in the name of the purchaser (B) dividend is declared, and a check is issued to A. The stock was sold with the understanding that the purchaser would receive the dividend, if any, so A endorsed the check over to B.

Who is liable to taxation on the amount of the dividend, A who is registered owner of the stock or B who is the actual owner and who actually received the money?

(2) In the rate of exchange bulletins issued by the Department China is shown as having currency named *Mexican Dollars*. Are these issued by the Republic of Mexico, or is it a name of a Chinese coin?

(3) What is the proper procedure when goods entered for bond on Form B-5 are to be transferred to an Exhibition bond? Is C.P. Form C. 6 with Form E. 9 sufficient, or should Form B. 5 be amended on Form B. 18?

A correspondent alluding to the demand for efficiency in these modern days sends to the *Editor* a recent definition of an efficiency expert. He is, the definition states, like a Welsh rabbit, which is not Welsh, and not rabbit, but just a piece of cheese.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

FEBRUARY—MARCH

ADDITIONS

New Brunswick

St. John: H. V. Berry, Customs Appraiser (Divisional).

Quebec

Montreal: H. K. Williams, O.A.S., Clerk, Grade 1.

Sherbrooke (Victoriaville): Leopold Descoteaux, Customs Excise Examiner, Grade 1, Outport.

Ontario

Amherstburg: Clyde Herdman, Customs Excise Clerk.

Sudbury (Copper Cliff): V. V. McKinnon, Customs Excise Examiner, Grade 1 Outport.

Toronto: C. C. Cassan, O.A.S., Customs Excise Examiner.

Windsor-Walkerville: Miss V. A. Campbell, Special Customs Examiner (Female).

Alberta

Edmonton (Camrose): George Johnson, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Preventive Service

John Cameron, Clovis J. Desaulniers, E. A. J. B. Ducharme, Customs Excise Enforcement Officers; T. W. Johnson, Special Customs Excise Officer, Grade 2; J. D. Keiller, O.A.S., Customs Excise Enforcement Officer; N. D. Nicholson, Special Customs Excise Officer, Grade 1; J. A. Savard, Customs Excise Enforcement Officer; Miss D. M. Sutherland, Stenographer, Grade 2; C. H. Tyers, Special Customs Excise Officer, Grade 3; W. S. White, Special Customs Excise Officer, Grade 1.

Inspection

Godfrey Argument, R. Boult, Excise Tax Auditors.

Administrative

J. L. Hurtubise, Clerk, Grade 2; J. L. E. Vandette, Dominion Appraiser of Jewellery.

DEDUCTIONS

Prince Edward Island

Charlottetown (Souris): N. Pierce, Customs Excise Enforcement Officer.

NEW BRUNSWICK

WOODSTOCK: G. E. Balmain, Collector of Customs and Excise, Grade 1.

QUEBEC

MONTREAL: C. E. Killoran, Superintendent of Customs Excise Examiners; J. F. Milot, Special Exciseman, Grade 1.

QUEBEC: Ludovic Talbot, Customs Excise Examiner (Part Time).

SUTTON: F. H. Crowell, Customs Excise Examiner.

ONTARIO

BROCKVILLE: J. T. Fitzpatrick, Cashier and Computing Clerk.

PORT ARTHUR: J. F. Hodder, Collector of Customs and Excise, Grade 3.

ST. THOMAS: W. T. Collins, Customs Excise Clerk.

SARNIA: R. A. Peacock, Customs Excise Account Clerk, Grade 5.

TORONTO: W. D. Ross, Watchman.

WELLAND: W. W. Wilson, Customs Excise Examiner.

PREVENTIVE SERVICE

A. J. Calcutt, Clerk, Grade 1; F. R. Hill, J. G. O. Hodgson, Customs Excise Enforcement Officers.

INSPECTION

H. A. Bradley, J. D. A. Macfie, Excise Tax Auditors.

ADMINISTRATIVE

Miss D. M. Burke, Stenographer, Grade 2; M. Tobin, Senior Customs Excise Checking Clerk.

PROMOTIONS

NOVA SCOTIA

HALIFAX: E. G. Lovett, from Messenger to Customs Excise Examiner.

QUEBEC

MONTREAL: Lancelot Finlay, from Customs Excise Clerk to Assistant Customs Appraiser.

ONTARIO

OTTAWA (Hawkesbury): P. Ladouceur, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

TORONTO: G. H. Clifford, from Customs Excise Clerk to Cashier and Computing Clerk; F. C. Waters, from Office Boy to Clerk, Grade 1.

MANITOBA

WINNIPEG: E. S. Croasdell, from Customs Excise Clerk to Express and Postal Computing Clerk; Ernest Thurgood, from Clerk, Grade 1, to Customs Truckman.

SASKATCHEWAN

SASKATOON: James McDougall, from Customs Excise Clerk to Express and Postal Computing Clerk.

INSPECTION

J. S. DeBilly, A. B. Gairn, from Assistant Special Excise Tax Auditors to Special Excise Tax Auditors; W. C. Haw, from Assistant Inspector of Customs and Excise to Head Clerk; W. H. Rigney, from Clerk, Grade 4, to Principal Clerk; E. B. Sloan, from Assistant Special Excise Tax Auditor to Special Excise Tax Auditor.

ADMINISTRATIVE

W. J. Aris, from Clerk, Grade 2, to Clerk, Grade 3; Miss S. M. Black, Miss E. M. Bratton, from Stenographers, Grade 2, to Stenographers, Grade 3; L. C. Bryenton, from Clerk, Grade 4, to Principal Clerk; C. O. Buckingham, from Principal Clerk to Head Clerk; L. E. Ferguson, from Clerk, Grade 2, to Clerk, Grade 3; C. J. Furlong, from Excise Statistical Checker to Principal Clerk; A. M. Grant, from Clerk, Grade 3, to Clerk, Grade 4; Miss F. I. Green, from Stenographer, Grade 2, to Stenographer, Grade 3; J. H. Hector, from Clerk, Grade 4, to Principal Clerk; James Hossack, from Assistant Chemist to Chemist; H. A. Howard, from Clerk, Grade 4, to Principal Clerk; L. A. Kane, from Principal Clerk to Head Clerk; J. A. Martin, T. R. Martin, from Clerks, Grade 4, to Principal Clerks; C. D. Mitchell, from Office Appliance Operator, Grade 2, to Office Appliance Operator, Grade 3; V. C. Nauman, from Chief Clerk to Controller of Excise Taxes; C. S. Olmstead, from Office Appliance Operator, Grade 3, to Clerk, Grade 3; J. A. J. E. I. Quesnel, from Typist, Grade 1, to Typist, Grade 2; Miss P. H. Rowe, from Stenographer, Grade 2, to Stenographer, Grade 3; L. E.J. Roy, from Clerk, Grade 3, to Clerk, Grade 4; P. E. Terrien, from Senior Translator to Principal Translator; Miss J. Tremblay, from Stenographer, Grade 3, to Clerk, Grade 4; J. A. A. White, from Clerk, Grade 2, to Clerk, Grade 3; F. E. Wormington, from Clerk, Grade 4, to Examiner of Refund Claims.

TRANSFERS

E. W. W. Laflamme, from Sub-Collector of Customs and Excise, Limited Service, St. Camille, Que., to Sub-Collector of Customs and Excise, Limited Service, Lac Frontier, Que.

PROMOTIONS AND TRANSFERS

W. F. F. Hudson, from Customs Excise Examiner, Grade 1 Outport, Trail, B.C., to Customs Excise Clerk, Nelson, B.C.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	18,405,077 14	15,571,674 84		
Less Refunds and Drawbacks	200,388 88	1,172,476 13		
Net	18,204,688 26	14,399,198 71	3,805,489 55	
EXCISE TAXES	5,465,712 05	4,115,057 70		
Less Refunds and Drawbacks	66,688 66	42,940 92		
Net	5,399,023 39	4,072,116 78	1,326,906 61	
EXCISE DUTIES	4,457,951 21	4,474,557 18		
Less Refunds and Drawbacks	63,190 99	24,659 30		
Net	4,394,760 22	4,449,897 88	....	55,137 66
SUNDRY COLLECTIONS	137,173 82	360,892 12		
Less Refunds and Drawbacks	Nil	65 37		
Net	137,173 82	360,826 75	....	223,652 93
Net Totals	28,135,645 69	23,282,040 12	5,132,396 16	278,790 59
Net Decrease	....	....	4,853,605 57	

TOTALS FOR TWELVE MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	197,198,327 92	196,825,632 78		
Less Refunds and Drawbacks	12,714,503 07	19,113,561 24		
Net	184,483,824 85	177,712,071 54	6,771,753 31	
EXCISE TAXES	81,039,343 34	62,671,332 85		
Less Refunds and Drawbacks	1,006,883 42	744,412 49		
Net	80,032,459 92	61,926,920 36	18,105,539 56	
EXCISE DUTIES	63,727,882 59	65,176,509 67		
Less Refunds and Drawbacks	675,149 52	635,819 82		
Net	63,052,733 07	64,540,689 85	....	1,487,956 78
SUNDRY COLLECTIONS	1,309,071 94	1,480,890 21		
Less Refunds and Drawbacks	173 66	763 21		
Net	1,308,898 28	1,480,127 00	....	171,228 72
Net Totals	328,877,916 12	305,659,808 75	24,877,292 87	1,659,185 50
Net Decrease	....	....	23,218,107 37	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1929 AND 1930

—	March 1929	March 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,260,879 20	1,216,095 71	44,783 49	

TOTALS FOR TWELVE MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,422,297 76	69,020,751 72	....	9,598,453 96

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH: AND THE TWELVE MONTHS ENDED MARCH 1929 AND 1930

———	March, 1929		*March, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	114,763,270	....	89,597,138
Total Exports (Foreign Produce).........	....	2,757,260	....	2,095,253
Principal Items of Exports—:				
Wheat..........................Bush.	21,207,187	23,471,702	11,592,476	13,110,369
Wheat flour......................Brl.	1,412,834	7,303,503	680,697	3,815,599
Fish...........................Cwt.	279,309	2,524,267	294,906	2,584,031
Furs.......................... $	....	3,675,578	....	2,230,224
Meats..........................Cwt.	64,068	1,305,898	30,367	732,594
Cheese.........................Cwt.	7,262	190,793	4,555	104,249
Planks and Boards...............M ft.	145,344	4,180,712	156,456	4,004,921
Wood pulp...................... Cwt.	1,429,087	4,014,293	1,724,030	4,704,595
Newsprint......................Cwt.	4,883,339	14,612,542	4,505,031	12,918,086
Automobiles and parts........... $	....	6,938,033	....	2,808,966
Copper, unmanufactured...........Cwt.	269,287	4,103,315	260,938	4,152,394
Nickel, unmanufactured...........Cwt.	119,773	2,709,759	108,063	2,415,841
Imports entered for Consumption—Free goods..........................	....	43,530,845	....	35,226,650
Imports entered for Consumption—Dutiable goods......................	....	91,758,776	....	78,948,269
Total Imports entered for Consumption...	....	135,289,621	....	114,174,919

	Twelve months ended March, 1929		Twelve months ended March, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	1,363,709,672	....	1,120,260,123
Total Exports (Foreign Produce).........	....	25,186,403	....	24,677,947
Principal Items of Exports:—				
Wheat..........................Bush.	370,459,551	428,524,326	177,006,373	215,753,475
Wheat flour......................Brl.	11,405,728	65,117,779	7,893,960	45,457,195
Fish...........................Cwt.	4,953,770	36,152,539	4,509,606	35,697,027
Furs.......................... $	....	24,564,954	....	18,829,100
Meats..........................Cwt.	1,026,584	19,184,930	736,061	15,030,671
Cheese.........................Cwt.	1,126,092	25,181,853	922,937	18,278,004
Planks and boards...............M ft.	1,696,110	47,663,849	1,808,751	47,000,700
Wood pulp......................Cwt.	16,950,165	44,895,717	17,359,190	44,914,015
Newsprint......................Cwt.	45,264,586	142,343,064	49,704,585	145,401,482
Automobiles and parts........... $	....	45,442,926	....	37,626,407
Copper, unmanufactured...........Cwt.	2,074,423	26,904,488	2,339,019	37,137,969
Nickel, unmanufactured...........Cwt.	1,074,822	23,880,492	1,065,173	25,034,975
Imports entered for Consumption—Free goods..........................	....	444,603,661	....	429,016,620
Imports entered for Consumption—Dutiable goods......................	....	821,036,233	....	820,406,355
Total imports entered for Consumption....	....	1,265,639,894	....	1,249,422,975

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* Figures for March, 1930, and for the fiscal year just closed will be subject to revision when complete returns are received.

FROM A DAWSON GARDEN

FROM the far distant Customs and Excise port of Dawson, Yukon Territory, the Collector, H. W. Betts, sent to the *Review* the accompanying photograph of garden produce grown in that northern land where the summers are short and the winters are long. Mr. Betts, with due modesty, states:—"Our summers are the grandest on earth, our flora marvellous and our fauna very extensive. What we need is six weeks more summer and a railroad, either of which is as likely to happen as the other."

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Department of National Revenue

Minister of National Revenue
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Private Secretary—DAVID SIM.

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Commissioner of Excise, G. W. TAYLOR.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Stop, Look and Read

ONE of the most important parts of the equipment of a National Revenue officer is the willingness to render cheerful service at all times. Without this saving grace the usefulness of an officer is impaired. All who are brought into contact with the travelling public must see to it that assistance is rendered to tourists, and other visitors, with polite dispatch. Summer is here, and Canada is receiving the vanguard of the friendly army which invades her hospitable territory each year. The National Revenue officer who performs his allotted task with cheerful politeness and tactful service brings credit to Canada in general and the Department in particular. It is equally true that if he fails in these elementary essentials of a good officer he brings discredit.

A Touch of Humour

TOUCHES of humour occasionally enliven dull Departmental correspondence. A. M. Kennedy, Acting Collector at Winnipeg, received not long ago a plaintive letter from a person who imported some sheets of music, and was very sad because duty and sales tax were required to be paid. The letter read:—

"If Canadians want to get to learning he is nearly knocked down by duty and tax. If it was'nt for this duty all of your Canadians would know music, and there would wouldn't be half so many dumb bells."

Toronto and Montreal did Well

TORONTO and Montreal, the two chief ports of the Dominion, provided between them over $168,000,000 in Customs and Excise revenue during the fiscal year ended March 31, 1930. This is an excellent showing. Toronto led Montreal in amount of Customs duty collected, but Montreal, as usual, was easily to the fore in Excise collections.

Statements furnished the REVIEW by J. H. Bertram, Collector at Toronto, show that Customs-Excise revenue collected at that port for the past fiscal year was $63,307,286. This amount includes $4,141,124 collected at the outport of West Toronto, and $606,768 collected at other outports. In April, 1929, over six million dollars were received, and proved a record month for this port. Compared with the previous fiscal year, however, there was a decrease in total collections of $3,742,886, due in a large degree to shrinkage in sales tax collections, as the sales tax rate was reduced from 3 to 2 per cent.

Toronto's revenue collected during 1929-30 was made up as follows:

Import duty, $47,902,777; sales tax on imports, $2,446,963; Excise taxes on imports, $164,171; Excise taxes, $10,754,383; Excise duty, $1,982,317; sundry collections, $56,675.

Despite the decrease in revenue the import entries have steadily increased as the following figures for the last three fiscal years show:—1929-30, entries received, 419,235; 396,010 in 1928-29; 350,745 in 1927-28.

A statement of Customs-Excise collections at Montreal for the fiscal year ended March 31, 1930, sent by Arthur Magnan, Collector, shows a slight decrease from the total revenue collected the previous year. In 1929-30 the collections were $105,338,846; in 1928-29 they totalled $105,462,181; decrease in 1929-30, $123,335. This decrease, however, is small when compared with the substantial increases shown over the five-year period from 1924-25 to 1928-29, as revealed in the following figures: 1924-25, $79,073,586; 1925-26, $87,978,855; 1926-27, $95,893,977; 1927-28, $99,755,120; 1928-29, $105,462,181. Total increase for five-year period, $26,388,595. This growth of revenue is the more marked as it has taken place in spite of a constantly decreasing sales tax rate, which has been reduced from six per cent in 1924-25 to two per cent at the present time.

The total revenue collected at Montreal for the fiscal year just ended was made up as follows:—

Import duties, $44,901,509; Sales tax, $2,061,621; Excise taxes on imports, $243,335; Excise taxes, $16,529,924; Excise duties, $41,482,210; sundry collections, $129,247.

Collections for October, 1929, totalling $10,597,142, were the largest ever made at this port.

Toronto and Montreal may well be proud of the results achieved, which indicate that the work of the Customs and Excise staffs has been well and faithfully done.

Good Work in Nova Scotia

SINCE the appointment of A. T. Logan to be Divisional Chief of the Customs-Excise Preventive Service in Nova Scotia, striking results have been achieved down by the sea. The following brief summary gives a glimpse of the work accomplished in Nova Scotia, exclusive of Cape Breton Island, during the six months period, September 15, 1929, to March 15, 1930:—

The Customs seizures included 16,571 gallons of spirits, made up of, rum 13,440 gallons, whisky 1,200 gallons, gin 221 gallons, assorted liquor 1,710 gallons, 173 gallons of alcohol, 9,850 cigarettes, 24 cars, 8 boats, 9 radio sets. Excise seizures, 11 gallons of whisky, 54 gallons beer, 200 cigarettes, 4 stills. During the same period 328 prosecutions were entered under the Customs and Excise Acts, the fines imposed being $19,279.

Assistance When Needed

THE Department has received an anonymous letter from Quebec asking if Customs and Excise employees were authorized to prepare entries for importers, and suggesting a reply through the official newspapers in Quebec.

As the NATIONAL REVENUE REVIEW is recognized as the official newspaper of the Department, the following reply is furnished:—

It is not the practice of customs officers at Quebec to prepare entries, other than settlers' effects entries or small collection entries. In some few instances assistance has been given by officers when entries presented by private individuals were found to be incorrect, but no fees have been collected for this service.

The Liquor Problem in Other Years

HERE is another interesting story of the years that are dead and gone. When on June 19, 1845, the Governor and Council of Assiniboia met at Fort Garry, Red River settlement, it was to consider ways and means of strengthening the preventive service of those bygone days. Rum traffic with the Indians was going on apace, and the law was "found to be, in a great measure, inoperative, for want of evidence, by reason of the interested reluctance of the Indians, and the mistaken delicacy of the settlers." A new schedule of fines for those convicted of "furnishing the means of intoxication" to Indians was agreed upon as follows:—

> Resolved. That the furnishing of any vessel for the purpose of brewing, or of preparing to brew, shall incur a penalty of two pounds; the furnishing of malt a penalty of three pounds; the furnishing of fermented drinks, a penalty of five pounds; and the furnishing of distilled liquors, or of any other means of intoxication, a penalty of ten pounds, each variety being a separate offence.

The question arose of disposal of funds collected as fines. The Council felt that "respectable individuals will be more ready to interpose for the vindicating of the law, if they are cleared from the suspicion of interested motives." It was finally decided that "all the penalties and fines and seizures and forfeitures shall be enforced and appropriated and divided according to the tenor of the sixth of these resolutions."

This sixth resolution is unique and sets forth some interesting decisions:—"It is resolved that all seizures shall be effected by the constables, or in the absence of a sufficient number of the same, by any person or persons whatever, and shall be equally divided between the public fund, and the seizing party; and that all its general forfeitures, which may accrue through any conviction of felony or any outlawry, and also all its specific penalties and discretionary fines, shall go to the public fund alone."

So the seizing party was to receive half of the immediate seizure.

The Council's minutes disclose the fact that a great fur company had "intimated its intention of immediately establishing a distillery in compliance with the often repeated solicitations of the settlers." Up went the penalties fixed by the Council for illicit competition, because now "unauthorized distillation shall become more criminal when it shall be rendered less excusable." On its part "the Honourable Company has further undertaken to reduce its native spirits to proof strength, and to tinge them, if possible, with a peculiar hue not easily imitated." As for the unlucky man found in possession of "any spirits of a different strength or hue; he shall be held to be guilty under the last resolution, and shall incur the penalties and liabilities thereof, unless he can satisfactorily account for such difference of hue or strength, or may prosecute to conviction some person more guilty in the matter than himself."

Excise Seizures

EXCISE seizures by the Preventive Service for the fiscal year 1929-30 show an increase over the previous year. The total for the fiscal year just closed was 1,307 Excise seizures, for 1928-29 the total was 1,287; 998 persons were prosecuted under the Excise Act and 853 were convicted. Of those convicted 570 paid fines and 207 took jail terms.

Regarding Tax Refunds

COLLECTORS have been advised by official circular that the Minister of National Revenue has established the following Regulation, under authority of Section 99 of the Special War Revenue Act:—

Claims for refund of sales, excise or other taxes imposed by the Special War Revenue Act, or any amendment thereto, must be presented within a period of seven years from the date when the transaction occurred, on account of which it is claimed that the tax was overpaid.

Overtime Service

THE following Order in Council tabled in the House of Commons, is of interest to Customs and Excise officers, and was passed on March 27, 1930:—

His Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, is pleased to order that the regulations established by order in council, dated 28th of July, 1903, respecting the extra service of customs officers, and all other orders inconsistent herewith, be cancelled on and from the 1st of April, 1930, and the following regulations, in regard to the attendance of customs and excise officers and their pay for overtime, and also in respect of the special services in the outside customs and excise services of the Department of National Revenue, shall be and the same are hereby made and established to take effect on and after the 1st of April, 1930:—

1. Customs-excise offices are to be kept open during days of business on Saturdays from 9 a.m. to 1 p.m. and on other days of business from 9 a.m. to 5 p.m. except as otherwise ordered by the Minister of National Revenue.

These hours are to be prolonged so far as relates to the attendance and service of any particular officers or class of officers, without extra compensation to officers, whenever deemed by the Minister of National Revenue to be required by the necessities or interests of the public service.

The usual and ordinary hours of service for outdoor customs and excise officers shall be from 8 a.m. to 5 p.m. with an allowance of one hour for lunch on all days of business. These hours may be changed, however, when necessary to meet special or peculiar conditions, or to enable staff to be employed more efficiently or economically.

2. The Minister of National Revenue may pay out of moneys available for the purpose, an overtime allowance to customs and excise officers for services performed on holidays, and in excess of 8 working hours per day on other days when the salaries of the officers do not cover such services, under regulations prescribed by the Minister of National Revenue, but no overtime shall be paid for services of less than one half hour immediately following the officer's regular hours of duty.

The overtime allowance shall not exceed the rate or amount authorized by the Minister of National Revenue except in special cases approved by him.

3. The following services shall be deemed to be special customs or excise services for which a reasonable compensation, as fixed from time to time by the Minister of National Revenue, shall be paid by the persons accommodated, to His Majesty, viz:—

(*a*) Services performed by a customs or excise officer for which an overtime allowance is authorized to be paid, except as otherwise from time to time determined by the Minister of National Revenue.

(*b*) Services of a customs officer performed outside of Canada at the request of the railway companies or others accommodated.

(*c*) Services of customs officers on board moving trains and vessels performed at the request of the railway companies or others accommodated, unless otherwise directed by the Minister.

(*d*) Attendance of excise officers outside of their regular hours at licensed excise establishments.

(*e*) Such other customs or excise service of a special character or class as may be granted with the approval of the Minister of National Revenue on application of the persons or others accommodated.

4. Requests for customs or excise special service and for service outside the usual business day and hours shall be presented to the proper officer in sufficient time to enable him to make arrangements for the attendance of the necessary officers to perform the service if approved and acceded to.

5. The charge for customs and excise special services shall be paid to the collector of the port having supervision of the services, who shall keep accounts and make returns thereof, and also of officers' overtime, as directed by the Minister of National Revenue. Collectors shall deposit all collections of charges for customs and excise special services to the credit of the Receiver General.

When the service is performed by an officer who is not attached to any port the charge for the services of such officer shall be paid direct to the Department.

HERE AND THERE

Another well preserved copy of the Tariff of Canada, comprising eleven faded leaves, but evidently sufficing the needs of the young Dominion in 1870, came to the *Editor's* notice recently. This slim list of dutiable and free goods is a small affair alongside the fat volume which contains the present tariff. In the older book appear the names and descriptions of several quaint articles not to be found in the modern tariff, which would puzzle the Customs officer of to-day. Some of these have to do with feminine attire. Styles were quite different sixty years ago, although even mere man can notice they are ever changing. How would a Customs officer of these days delicately unravel the intricacies of the hoop skirt, and correctly classify its component parts? In 1870 all was provided for, and listed amongst the free goods of the old-time tariff appears the following:—

> The following articles for hoop skirt manufacture, crinoline thread for covering crinoline wire, clasps of tin and brass, slides, spangles and slotted tapes, and flat or round wire, uncovered.

Hoop skirts, apparently, were, at that time, the most outstanding article of feminine attire, in fact they might be termed to be all embracing. "Slotted tapes" have gone from mortal ken with the dress improver but spangles seem to be in again.

Now the sailing vessel has almost disappeared from the seven seas, a Customs officer might well rub his eyes in astonishment should he, in the course of the day's work, come upon articles designated as Ships' Dead Eyes, Ships' Dead Lights, Iron Riders, Sheaves and Wedges, all parts of a sailing vessel and listed in the old tariff.

One tariff item has remained practically unchanged during these three-score years, listed under *prohibited goods,* and dealing with books, drawings, photographs, etc., "of a treasonable or seditious, or of an immoral or indecent character." It is there to-day as it was sixty years ago.

The *Editor* recently came upon the following interesting information regarding some old Canadian presses, and passes it on to readers of the Review:—

The first press in Upper Canada (now Ontario) was the one used by Louis Roy at Newark (now Niagara-on-the-Lake) for printing the first issue of the *Upper Canada Gazette* in 1793. It is in the possession of the Ontario Museum at the Normal School, Toronto. Roy was the King's Printer, and his equipment was imported especially from England in 1792. About 1800 the *Gazette* was moved from Niagara to York (Toronto), where it is still issued as a Government journal.

In the town of Forest, Ontario, is another old hand press of venerable age. It was the press used by William Lyon Mackenzie in printing his *Colonial Advocate* in 1824. During the riots centering around Mackenzie in 1837 (the year of the rebellion in Upper Canada), the *Advocate* office was wrecked by the mob, and the press thrown into Toronto Bay. The old press was shipped from Forest in July, 1927, and used in a Confederation Day float by the *Toronto Daily Star,* depicting an early printing office.

Down in Halifax, in the office of the *Morning Chronicle,* stands the very press upon which Joseph Howe printed the first copies of the *Nova Scotian* nearly one hundred years ago. On this press have been printed the papers that fought the battles for responsible government in two provinces. It has printed White's edition of *The Bible*, Haliburton's *History of Nova Scotia*, Murdock's epitome of the laws of Nova Scotia, and the immortal *Sam Slick* by Judge Haliburton. The press was also used by Edward Whalen to print the *Palladium* in Charlottetown, Prince Edward Island. The *Chronicle* has been in possession of it for over twenty years.

The following item appeared in *The Quebec Chronicle* of just one hundred years ago:—

Private letters from London state that the Comptroller of the Customs at St. John, New Brunswick, had been appointed Collector of that port, and Herbert Cornwall, from Quebec, Comptroller. It is also stated that one of the Commissioners of the Reduced Customs in Scotland had been appointed Collector of the port of Quebec.

CUSTOMS FACILITIES AT AMBASSADOR BRIDGE

Forty Examiners and Other Officers Stationed There

At the Canadian end of the Ambassador Bridge, which spans the busy river between Detroit, Michigan, and Sandwich, Ontario, ample Customs facilities are provided for incoming and outgoing travel. Stationed at the bridge are 2 senior Customs-Excise examiners, 40 Customs-Excise examiners, 1 divisional appraiser, 1 assistant appraiser, 1 cashier, 1 special woman examiner and 1 truckman.

A fine view of the Ambassador Bridge, the new friendly link between Detroit and the Border Cities. This photograph was taken on the Canadian side looking towards Detroit, and was furnished to the *Review* by the American Commercial Photo Co.

The permit department will accomodate 50 tourists at one time, and a special building will be erected in the examination yard to accomodate the overflow traffic during the summer and fall.

There are 8 incoming islands for 16 lines of traffic, and 4 outgoing islands which will provide for 8 lines of traffic. The bridge will take care of five lines of traffic on a roadway 47 feet wide. There is also an 8-foot sidewalk.

The islands are equipped with a carrier system to take the registration cards to a sorting station, where they are sorted according to series, and placed in the exit islands.

The bridge structure is approximately 7,400 feet long, and the distance from entrance to exit is almost two miles.

A Word of Praise

The superintendent of a company operating coaches over the Ambassador Bridge, wrote the Department recently, in part as follows:—

> I spent four hours at the Canadian end of the bridge on a recent Sunday, and wish to advise you

A close up of the immense pier on the Canadian side of the Ambassador Bridge.

that the work of your officers reflects much credit upon your Department. During the four hours I was there, your officers co-operated in every way, and succeeded in eliminating practically any delay or inconveniences to the travelling public.

Historic Ground

This point is historic ground. To protect the interests of their traders on the shores of Lake St. Clair and the Detroit River, the French government sent Antoinette de LeMothe Cadillac with a party of 100 soldiers and voyageurs from Montreal to establish a new outpost there. He arrived July 23, 1701, built a stockade at the narrowest part of the Detroit river and fortified it. He named the new town Fort Ponchartrain in honour of the French Minister of War. It was later renamed Detroit, meaning " The Strait " or the narrowest part of the river, at which point the original settlement was located.

AT ST. HUBERT

Much activity was reported at the Customs Air Harbour, St. Hubert, Quebec, during the fiscal year 1929-30. In that period 1,009 aeroplanes reported at Customs; of these 748 were foreign and 261 Canadian. Passengers numbered 1,451; baggage examined 733 pieces; mail bags carried 7,845. All these figures are in excess of those for 1928-29. Aeroplanes imported in 1929-30 were 63, valued at $567,437.

HANDLING THE DEPARTMENT'S HEAVY MAIL

An Average of Four Hundred Letters Received Daily

(*Editor's Note.*—The following informative article gives an intimate glimpse of the work involved in dealing with the volume of letters received daily in the Department.)

TOUCHES of human interest are to be found even in the workaday files of a busy government department, and the story of the recording, classifying, tabulating and filing of His Majesty's mail, as told by the Records Branch of the Department of National Revenue, is full of novel incidents. The files are replete with the written demands, hopes and fears of men and women, not only of to-day, but of bygone years, and from all countries, and the subject-matter of letters ranges all the way from the duty on parrots, to involved questions of valuation of goods for duty purposes.

The correspondence which pours in an increasing stream into the Records Branch deals with all matters relating to the staffs at the various ports, to Customs and Excise tariff and sales tax questions, to business arising from the administration of the Customs and Excise Acts, and to miscellaneous official matters. It comes into the Branch at the rate of about 400 letters a day, and the number is rapidly increasing. Just two years the daily average of letters received was 260, and one year ago 380. In 1929, 117,354 letters were received, and 171,950 letters were sent out, averaging 570 daily; for 1928 the daily average of letters sent out was 550, and for 1927, 350.

Manner of Handling

The manner in which the correspondence is handled is as follows:—

Immediately a letter is received at the Records Branch it is stamped with the date of receipt, read, classified, given a file number, and then recorded in the Register of Letters received, where each letter is given a consecutive number; a précis of the contents is recorded, together with the date of receipt, name and address of writer, name of officer or branch to which sent, and the date. It is then placed on a file which is composed of other related correspondence, and delivered to the proper branch or officer. A card index shows to whom each file has been sent, and no file is permitted to be passed from one branch to another except through the Records.

Especially urgent letters are given strict attention. They are stamped "Rush," and from that moment the Records Branch never loses sight of them until they are dealt with, and the replies go out from the Department. When finally each file is returned to the Records it is checked over to see that no letter has been overlooked. It is then deposited in the filing case.

R. H. Evans, Registrar of Correspondence, who is Chief of the Department's Record Branch.

The thorough filing system in use assures speedy access to any and all correspondence recorded. The files contain records of all Customs and Excise officials, the names of all foreign exporters with the commodities exported in each case, and general matters of every description relating to Customs or Excise. A separate file is kept for each item of the Customs Tariff. Over 100,000 files are in use, and of these 10,000 are " active " daily.

Copies of all letters dealing with Customs or Excise matters, sent out from the Department in answer to letters received, are placed in binders, and a record is kept in ledgers marked " Index to Letters Sent." No letter that reaches the Records Branch is ever destroyed, as outgoing letters may contain important rulings or precedents governing departmental procedure. When the office files become overcrowded the older records are removed for safe keeping to the government archives. And so those yellowing files, dating far back to the days before Confederation, remain to bear silent testimony to the business activities of those who have long since passed from the earthly scene.

R. H. Evans, Registrar of Correspondence, is Chief of the Records Branch.

TRAVEL AT NIAGARA FALLS

THE volume of traffic over the three bridges at Niagara Falls and Queenston reached large proportions during the past fiscal year. Automobiles passing over these bridges in 1929-30 totalled 2,954,493. Of these 1,470,454 were inwards, and 1,484,039 outwards. Other vehicles numbered 140,720; inwards, 68,223, outwards, 72,497. Passengers totalled 13,670,667; inwards, 6,788,657, outwards, 6,882,010.

Canadian automobiles passing outwards numbered 470,236; inwards, 464,495. Foreign automobiles, inwards, 1,005,959; outwards, 1,013,803.

Permits issued at Niagara Falls during the fiscal year were:—827,603 for 24 hours or less; 178,373 for a period up to 60 days; 54 for a period up to 6 months.

A summary of the report of traffic over the three bridges for the month of March, 1930, gives the total number of automobiles passing inwards and outwards as 122,725; other vehicles numbered 10,825; passengers, 642,595.

THE FAMILY ALBUM

To win his place nine times on the Canadian Bisley team is the record achieved by W. A. Hawkins, a member of the Customs-Excise staff at the port of Toronto. Mr. Hawkins is a member of the Canadian Bisley team once more this year. He started shooting in 1907, and in 1913 won the King's prize at Bisley. In 1927 he won the Prince of Wales prize. Mr. Hawkins' record as a marksman is an impressive one. He has won every match at the Toronto and Ottawa shoots, including the aggregates, with the exception of the Governor General's. During the war he served in France with the 19th Battalion, 2nd Division, and was wounded in action.

Mr. Hawkins was appointed to the Customs service in 1913, and is a valued member of the computing staff of the port of Toronto. He is a native of Orono, Ontario, and is 46 years old. The good wishes of his associates in the Department accompany him to Bisley.

FINE RECORD OF DEPARTMENTAL SERVICE

J. E. Miller, Inspector at Victoria, B.C., Retires

A FINE record of public service came to an end on 31st March, 1930, in the retirement of J. E. Miller, inspector of the Department of National Revenue, Customs and Excise Divisions, Victoria, B.C., after an official career of forty-seven years.

Mr. Miller entered the service of the former Department of Inland Revenue in 1883 in Kingston, Ontario. After five years in that city he served a year in Montreal, going to Vancouver in 1889 to accept the post of collector for the mainland division of Inland Revenue.

In 1907 he was promoted to be Inspector of Inland Revenue with headquarters at Victoria. Fourteen years later, following the merger of the departments, Mr. Miller was appointed inspector of Customs and Excise. His district included Vancouver Island, the west coast of British Columbia, north of Alert Bay, the Queen Charlotte Islands, Northern British Columbia, the Yukon and Atlin.

On the eve of his retirement Mr. Miller was honoured by members of the Customs-Excise staff of the district, as well as the heads of other Federal departments, who presented him with an illuminated address, and a purse of gold.

T. Mason, assistant inspector, Customs and Excise, who made the presentation, referred to the valuable service rendered by Mr. Miller to the department, and voiced the regret of the staff at his retirement.

The address was signed on behalf of the staff of the district by F. W. Davey, collector, Victoria; George Allen, collector, Vancouver; E. H. P. Pollard, excise tax auditor; T. Mason, assistant inspector; G. Norris, assistant inspector.

Acknowledging the receipt of the purse and the address, Mr. Miller stated that the forty-seven years of his service had passed all too quickly and pleasantly. He thanked the members of the staff for their gifts, and added that his associations with Victoria and British Columbia would be treasured.

George Allen, collector, Vancouver; F. W. Davey, collector, Victoria; J. G. Brown, representing the Department of Public Works of Canada; and H. C. Graham, a former inspector, Calgary, referred in a complimentary manner to Mr. Miller and his happy relations with the members of the service with whom he came in contact during the years of his inspectorship. Representatives of all branches of the Federal service in Victoria were in attendance.

Under the heading *An Able Officer Retires*, the *Victoria Daily Times* referred editorially to Mr. Miller in part as follows:—

> It is given to few men to spend nearly half a century in the civil service, and fewer still have the satisfaction of being able, after so long a period, to enjoy as fully as Mr. Miller does the good things which life holds for those who know how to appreciate them.
>
> Although his duties have been of an exacting nature, he has found time to gratify his interest in athletics, in the promotion of which he has been a valued factor. He was an ardent devotee of rugby in his younger days and is well remembered for his active interest in the game. He carries into retirement the good wishes of a legion of friends.

RECIPROCAL ARRANGEMENT REGARDING AIRCRAFT

Canada and the United States have recently concluded a reciprocal arrangement relating to the privileges which may be accorded to the aircraft of the one country within the territory of the other.

In view of the annually increasing volume of international air traffice between these two countries, the arrangement, which is reprinted hereunder as it appeared in the U.S. Treasury Decisions of 20th February, 1930, will be of considerable interest:

(1) All State aircraft other than military, naval, customs and police aircraft, shall be treated as civil aircraft and as such shall be subject to the requirements hereafter provided for civil aircraft.

(2) Subject to the conditions and limitations hereinafter contained and set forth, Canadian civil aircraft shall be permitted to operate in the United States and, in like manner civil aircraft of the United States shall be permitted to operate in the Dominion of Canada.

(3) Canadian aircraft, before entering the United States, must be registered and passed as airworthy by the Canadian Department of National Defence and must bear the registration markings allotted to it by that Department. Aircraft of the United States, before entering Canada, must be registered and passed as airworthy by the United States Department of Commerce, and must bear the registration markings allotted to it by that Department, preceded by the letter " N ", placed on it in accordance with the Air Commerce Regulations of the Department of Commerce.

(4) Canadian aircraft making flights into the United States must carry aircraft, engine and journey logbooks, and the certificates of registration and airworthiness, issued by the Canadian Department of National Defence. The pilots shall bear licences issued by said Department of National Defence. Like requirements shall be applicable in Canada with respect to aircraft of the United States and American pilots making flights into Canada. The certificates and licences in the latter case shall be those issued by the United States Department of Commerce; provided, however, that pilots who are nationals of the one country shall be licensed by the other country under the following conditions:

(*a*) The Department of National Defence of the Dominion of Canada will issue pilots' licences to American nationals upon a showing that they are qualified under the regulations of that Department covering the licensing of pilots; and the United States Department of Commerce will issue pilots' licences to Canadian nationals upon a showing that they are qualified under the regulations of that Department covering the licensing of pilots.

(*b*) Pilots' licences issued by the United States Department of Commerce to Canadian nationals shall entitle them to the same privileges as are granted by pilots' licences issued to American nationals, and pilots' licences issued by the Department of National Defence of the Dominion of Canada to American nationals shall entitle them to the same privileges as are granted by pilots' licences issued to Canadian nationals.

(*c*) Pilots' licences granted to nationals of the one country by the other country shall not be construed to accord to them the right to register aircraft in such other country.

(*d*) Pilots' licences granted to nationals of the one country by the other country shall not be construed to accord to them the right to operate aircraft in air commerce unless the aircraft is registered in such other country in accordance with its registration and requirements except as provided for in paragraphs (*a*) and (*b*) of clause 6 with respect to discharging and taking on through passengers and/or cargo.

(5) No Canadian aircraft in which photographic apparatus has been installed shall be permitted to operate in the United States, nor shall any photographs be taken from Canadian aircraft while operating in or over United States territory, except in cases where the entrance of such aircraft or the taking of photographs is specifically authorized by the Department of Commerce of the United States. Like restrictions shall be applicable to aircraft of the United States desiring to operate in or over Canadian territory, and in such cases the entrance of aircraft in which photographic apparatus has been installed, and the taking of photographs shall not be permissible without the specific authorization of the Department of National Defence of Canada.

(6) (*a*) If the Canadian aircraft and pilot are licensed to carry passengers and/or cargo in the Dominion of Canada, they may do so between Canada and the United States, but not between points in the United States, except that subject to compliance with customs, quarantine and immigration requirements, such aircraft shall be permitted to discharge through passengers and/or cargo destined to the United States at one airport in the United States according landing facilities to foreign aircraft, and to proceed with the remaining passengers and/or cargo to any other airports in the United States,

according landing facilities to foreign aircraft, for the purpose of discharging the remaining passengers and/or cargo; and they shall in like manner be permitted to take on passengers and/or cargo destined to Canada at different airports in the United States on the return trip to Canada.

(*b*) If the United States aircraft and pilot are licensed to carry passengers and/or cargo in the United States they may do so between the United States and Canada, but not between points in Canada, except that subject to compliance with customs, quarantine and immigration requirements such aircraft shall be permitted to discharge through passengers and/or cargo destined to Canada at one airport in Canada, according landing facilities to foreign aircraft, and to proceed with the remaining passengers and/or cargo to any other airports in Canada, according landing facilities to foreign aircraft, for the purpose of discharging the remaining passengers and/or cargo; and they shall in like manner be permitted to take on passengers and/or cargo destined to the United States at different airports in Canada on the return trip to the United States.

(7) The right accorded to Canadian pilots and aircraft to make flights over United States territory under the conditions provided for in the present arrangements shall be accorded, subject to compliance with the laws, rules and regulations in effect in the United States governing the operation of civil aircraft. The right accorded to American pilots and aircraft of the United States to make flights over Canadian territory, under the conditions herein provided for, shall be accorded, subject to compliance with the laws, rules and regulations in effect in Canada governing the operations of civil aircraft.

(8) Certificates of airworthiness for export issued in connection with aircraft built in Canada imported into the United States from Canada as merchandise will be accepted by the Department of Commerce of the United States, if issued by the Department of National Defence of the Dominion of Canada in accordance with its requirements as to airworthiness. Certificates of airworthiness for export issued in connection with aircraft built in the United States imported into Canada from the United States as merchandise will, in like manner, be accepted by the Department of National Defence of Canada, if issued by the Department of Commerce of the United States in accordance with its requirements as to airworthiness.

(9) If shall be understood that this arrangement shall be subject to termination by either Government on sixty days' notice given to the other Government, by a further arrangement between the two Governments dealing with the same subject, or by the enactment of legislation in either country inconsistent therewith.

Excise Duty Collections

Excise duty collections in March, 1930, were marked by an increase in the number of cigarettes entered for consumption over March, 1929. The comparative statements are:—

Comparative statement of Excise duty collections during the months of March, 1929, and March, 1930:—

March, 1930, spirits potable, $1,069,531; March, 1929, $1,283,996. March, 1930, spirits, non potable, $93,056; March, 1929, $88,178. March, 1930, malt, $347,904; March, 1929, $359,291. March, 1930, cigars, $33,126; March, 1929, $40,729. March, 1930, cigarettes, $2,050,081; March, 1929, $1,971,738. March, 1930, manufactured tobacco, $338,931; March, 1929, $351,471. March, 1930, foreign raw leaf tobacco, $480,724; March, 1929, $536,369. March, 1930, beer, $19,616; March, 1929, $21,576. March, 1930, licences, $5,223; March, 1929, $1,323. Total, March, 1930, $4,438,195; March, 1929, $4,654,675.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1929, and March, 1930:—

March, 1930, tobacco, cut, 1,173,482 pounds; March, 1929, 1,158,638 pounds. March, 1930, tobacco, plug, 453,336 pounds; March, 1929, 522,497 pounds. March, 1930, cigarettes, number 341,647,360; March, 1929, 328,741,720. March, 1930, cigars, number 10,983,185; March, 1929, 13,654,175. March, 1930, snuff, 67,906 pounds; March, 1929, 75,819 pounds. March, 1930, foreign raw leaf tobacco, 1,186,671 pounds; March, 1929, 1,327,413 pounds.

NOTES FROM TORONTO

At the Customs Express Branch, Toronto, $364,141 was collected in duty during March, 1930; packages handled numbered 27,683; entries received 5,999. At the Customs Postal Branch, duty collected totalled $80,939. Number of packages handled was 39,699; entries received 3,331.

The Customs Postal Branch, Toronto, has completed a busy year. During 1929-30 it handled 16,347 more parcels than during the previous fiscal year. Total number of parcels handled, 436,714; duty collected, $1,054,349; entries received, 38,148. November collections were the largest of the year, totalling $99,893; October came second with $98,863.

Export entries handled by the Postal Branch in 1929-30 totalled 5,900.

NEWS AND COMMENT

WHITE ROCK, B.C.: The Customs-Excise office at White Rock narrowly escaped destruction by fire recently when a section of an adjacent block was destroyed. The office building caught fire several times but, through the prompt action of those in charge, each time the flames were extinguished. W. E. Johnson, Sub-Collector, assisted by Officers McConkey and Large, hastily removed all records and important papers until danger was over.

In appreciation of Mr. Johnson's services in this connection, the Department wrote in part as follows:

> It is noted that all the office records were removed and returned after the fire had subsided, and upon a check of the records nothing was found missing.
>
> Please convey to Mr. Johnson, the Sub-Collector, the Department's appreciation of his foresight and prompt action, which prevented any loss.

FREDERICTON, N.B.: New Brunswick is attracting the foreign automobile tourist in increasing numbers. In 1929 the increase in number of automobiles reported inwards was 20,524. The ports showing the greatest number of 60-day period and 24-hour period, touring permits, issued in 1929, for United States automobiles, are as follows: St. Stephen, for 60 days, 13,180; for 24 hours, 1,524. Richmond Road, for 60 days, 7,736; for 24 hours, 34,487. St. Leonards, for 60 days, 4,202; for 24 hours, 43,386. Andover, for 60 days, 3,250; for 24 hours, 19,627. Grand Falls, for 60 days, 2,462; for 24 hours, 14,879.

SARNIA, Ont.: Robert Peacock, of the local Customs-Excise staff, died here recently after a brief illness. Born in Middlesex county, Mr. Peacock spent the greater part of his life in Sarnia. In 1913 he was appointed to the Customs Service at this port. At the time of his death he was account clerk. The late Mr. Peacock was highly respected in this community, and his death is much regretted by his confreres.

BRANDON, MAN.: William Fenwick, Collector of National Revenue, Customs and Excise Divisions, of this port, retired on superannuation on March 18, 1930, after 19 years service. He succeeded H. C. Graham in December, 1911. Mr. Fenwick is one of the pioneers of the district, and retires to private life with the best wishes of the community. On the last day of Mr. Fenwick's term of office the staff presented him with a handsome barometer, and a cane. The presentation was made by F. C. Dundas on behalf of the staff.

TORONTO: H. M. George, one of the oldest employees in the Income Tax Division, district of Toronto, died on April 6, 1930. Deceased was prominent in militia matters. He joined the Queen's Own Rifles Regiment of Toronto, as a private, in 1880, and rose to be regimental Sergeant Major. At the outbreak of the Great War he enlisted, and went overseas as a Sergeant in his battalion, and rose to the rank of Captain. After demobilization Mr. George was employed in the Income Tax office at Brantford, in the district of Hamilton. He was subsequently transferred to the Toronto district on March 1, 1920, and was employed continuously in the Toronto office until his death. Mr. George lived most of his life in Toronto, and had a wide circle of friends. He was held in high esteem by the officers of the Income Tax branch, and sincere sympathy is extended to the widow and daughter.

OWEN SOUND, ONT.: With the arrival here on April 21 of the lake freighter, *John Gehm* of Buffalo, with a cargo of 100,000 bushels of corn from Chicago, the 1930 navigation season was opened at this port and Captain William Rinn received the time-honoured hat as being the first to arrive here from another port.

MONTREAL: Just a day later than last year the first ocean steamer arrived in port on April 21, reporting an uneventful journey through the Gulf. Whereas the first place last year was captured by an Italian vessel, after struggling through ice, this year it goes to one of British register, the *Wentworth*, a freighter of 3,000 net tonnage.

HALIFAX, N.S.: Forty-eight thousand stems of bananas, the largest shipment of this fruit yet brought to Halifax, arrived here recently by the C.N.S. steamer *Cavelier* from Jamaica. The shipment gave employment to a large number of stevedores in transferring the fruit from the ship to refrigerator cars for shipment to various ports of Canada.

QUEBEC, QUE.: Shipping activity at Quebec Harbour commenced on April 23 with the arrival of the Donaldson freighter *Salacia* from Glasgow. In accordance with custom Captain James Jack was presented with a gold-headed cane and a silk hat by the Quebec Harbour Commission.

WINNIPEG'S PROGRESS

THE Customs-Excise port of Winnipeg—the thriving gateway of the prairies—had a successful fiscal year ended March 31, 1930. Customs-Excise revenue collected was $12,996,859. This was a decrease compared with the previous year, when collections totalled $14,795,902. The revenue received during the fiscal year just closed was made up as follows:—

Import duties, $9,483.040; Excise taxes, $2,628,865; Excise duties, $873,156; sundry collections, $11,798.

The largest revenue for any one month during the year was taken in May when $1,289,829 was collected. The next largest month was October, when collections totalled $1,254,602.

The number of import duty entries was 116,414; Excise tax entries, 6,959; Excise duty, 4,794. These show a slight decrease compared with 1928-29.

The Customs Postal Branch at Winnipeg reports a substantial increase in the number of parcels handled during the year. For the twelve months period these totalled 213,095; for the previous fiscal year 195,085, an increase of 18,010 parcels. Duty collected for the fiscal year was $304,321; number of entries received, 12,322.

At the Customs Express Branch there was an increase of 2,924 in the number of packages handled during the last fiscal year, these totalling 113,289. Entries numbered 15,240; duty collected was $803,277.

A. M. Kennedy, Inspector, is Acting Collector at Winnipeg.

MARCH SEIZURES HEAVY

Much Activity Shown by Preventive Service

ACTIVITIES of the Customs-Excise Preventive Service in March, 1930, are shown by the following facts: total seizures reported, 319; Customs 224, Excise 95. For March, 1929, the total was 271; Customs 171, Excise 100. By provinces seizures reported during March were:—

Prince Edward Island, Customs 5, Excise 1; Nova Scotia, Customs 98, Excise 6; New Brunswick, Customs 4, Excise 1; Quebec, Customs 38, Excise 26; Ontario, Customs 49, Excise 12; Headquarters (Ottawa), Customs 21, Excise 1; Manitoba, Customs 1, Excise 13; Saskatchewan, Customs 1, Excise 29; Alberta, Customs nil, Excise 5; British Columbia, Customs 7, Excise 1.

These seizures included the following: 904 gallons of spirits, 763 gallons of beer, 8,060 cigarettes, 465 pounds of tobacco 29 complete stills, 32 automobiles, 2 vessels, 8 radios. The number of prosecutions under the Customs and Excise Acts during the month were 143, and 139 convictions were obtained; of these convictions 69 were Customs and 70 Excise.

PEACE BRIDGE BUSY

AT the Peace Bridge, between Buffalo, New York, and Fort Erie, Ontario, there was an increase in 1929-30 over the previous fiscal year, of 466,402 vehicles and 1,737,008 passengers. F. T. Pattison has forwarded to the REVIEW a detailed statement showing vehicular and passenger traffic over the bridge for the past fiscal year, as follows:—

Canadian automobiles, inward, 87,928, outward, 87,464; foreign automobiles, inward 1,032,798, outward, 1,009,470; other vehicles, inward, 26,371, outward, 25,813; making a total traffic for the year of 2,269,844.

Number of passengers inward, 3,702,983, outward, 3,677,830; total, 7,380,813.

Commenting on these figures, Mr. Pattison adds: "This is a very fair increase, and of course does not include the vehicular and passenger traffic by the ferry."

DEPARTMENTAL RULINGS

Iron or steel drums containing Spray Oil Emulsions or Lime Sulphur Solution covered by tariff item 219a, except when they are of such a nature that they have to be actually destroyed to obtain the contents, are dutiable under tariff item 454 the first time they are imported into Canada, with no provision for a refund of the duty paid if they are exported. They are, however, entitled to re-importation in accordance with the regulations contained in Memo. No. 1398-B.

Ternshoo Leather Softener, per sample, from Charles W. Young & Co., Philadelphia, Pa. Tariff item 228.

Flako Pie Crust, per sample, manufactured by the Flako Products Corporation, New Brunswick, N.J. Tariff item 45 or 46 according to the size of package in which it is imported.

" Dupligraph " Addressograph Machine, complete with stand which is standard equipment therefor and specially designed for use as a part thereof. Tariff item 442, except motor for operating same which is dutiable under tariff item 453.

Oliver Roller Pulverizer, a land roller with corrugated rolls, designed for pulverizing the lumps or clods of earth and for firming the soil about the roots of growing plants. Tariff item 448.

Railway Screw Spikes, with screw threads, for laying railway rails on hardwood ties. Tariff item 413.

Miller Type-High Gauge for gauging electrotypes and stereotypes in order that they may be made type-high. Tariff item 442 as a "typemaking accessory."

The " Eureka " Automatic Wrapping Paper Printer, nickel plated, a device designed to be attached to a wrapping paper rack for automatically printing advertisements on the paper as it is removed from the roll. Tariff item 362.

Publication, described as " Uno Animo," published monthly by the Safeway Stores Limited. Tariff item 178.

Clover Valve Grinding Compound from the Clover Mfg. Co., Norfolk, Conn. Tariff item 252.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the first month of the fiscal year, April, 1929, and April, 1930. Decreases are marked *.

Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	14,248 23	7,858 13	* 6,390 10
Halifax........	109,122 57	72,804 05	* 36,318 52
St. John.......	115,642 96	76,325 27	* 39,317 69
Quebec...... ..	102,211 08	96,423 94	* 5,787 14
Montreal.....	2,651,860 51	2,212,802 60	*439,057 91
Ottawa.......	256,789 51	355,545 27	98,755 76
Kingston.....	44,790 26	23,735 88	* 21,054 38
Belleville......	42,259 85	60,644 23	18,384 38
Toronto .	2,347,500 43	2,008,696 87	*338,803 56
Hamilton. ..	705,541 67	767,733 27	62,191 60
London	1,069,983 33	1,279,196 93	218,213 60
Ft. William....	33,867 20	27,194 73	* 6,672 47
Winnipeg......	424,856 62	216,504 66	*208,351 96
Regina........	86,629 74	80,980 69	* 5,649 05
Saskatoon.....	48,494 05	21,967 29	* 26,526 76
Pr. Albert.....	6,569 12	2,277 30	* 4,291 82
Calgary.......	117,753 97	120,549 77	2,795 80
Edmonton.....	101,232 77	51,420 43	* 49,812 34
Vancouver.....	222,410 28	185,915 50	* 36,494 78
Yukon........	2 98	320 12	317 14
Head Office...	210 73	411 63	200 90
Total......	8,492,977 86	7,669,308 56	*823,669 30

* * THE LETTER BAG * *

Not Reporting

John D. Chase, Fredericton, N.B., writes:—

We all look forward to the National Revenue Review each month with pleasure, as it contains much friendly information and news which is very helpful. The *Question Box* and *Letter Bag* are eagerly read, and as you seem to be very kind in answering questions, I am submitting this:—

A tourist from the United States coming to Canada passes the border without a permit, owing to not being familiar with where to stop, or for any reason which, when explained, seems to be a fair excuse. After arriving in Canada the tourist finds he should have a permit, and applies at a Customs House other than the original port of entry. Can a permit be issued to him, or must he return to the border and get his permit before he can proceed?

Editor's Note.—An offence has been committed in not reporting at frontier. A seizure should be reported on Form K-9 and the car released on deposit of a small sum, say $10, pending decision. Then a Tourist's permit may be granted if warranted by fact. The Department will consider any excuse offered in extenuation. If such cases are not treated as offences, and some penalty imposed, a practice might arise that would allow cars in Canada for short periods without inspection as to imported goods.

Wants Form Altered

Geo. W. King, of the Cobourg, Ontario, staff, writes:—

Again I would like space in your valuable magazine to make a suggestion, and ascertain the opinions of other officers on this subject, in the hope that a remedy may be forthcoming.

Tourists are allowed to bond their automobiles for a period of six months at any port in Canada, either by a company bond or a personal bond. The system now used is as follows: The tourist receives a Form E.50 when entering Canada, which is good for sixty days, and which may be extended to ninety days. If he wishes to stay over that time a bond must be taken. Now, we will say that he entered Canada at Bridgeburg and received his Form E.50, that afterwards he took out a bond for six months at Cobourg, Ontario, and finally that he left Canada, when the time was up, at Niagara. The officer at Niagara cancels his E.50, puts one copy on file, and sends one to Bridgeburg, but the officer at Cobourg does not get anything whereby to cancel the personal bond. We have been in the habit at this port of making the bond in duplicate, asking the owner to have it stamped at the port of exit, and returned to us to cancel our copy.

I would suggest that Form E.50 be made up of four sheets, instead of three as at present, and that, when a bond is taken on an automobile, it be noted by the port taking the bond, in the proper place on the back of the forms. When the automobile is exported, the officers at the port of exit will keep one copy on file, send one copy to the issuing port, and the remaining copy to the port that issued the bond. This arrangement would not interfere with the present system of handling E.50's, as it would only add an extra sheet, and officers of the port where the bond was issued would not be compelled to communicate with the tourist who had left Canada, in order to secure an affidavit that the automobile had been returned to the United States.

Editor's Note.—As the tourist season is with us again, comments on the suggestions made in this letter are invited.

Acted Upon Suggestion

John Kenning, Sub-Collector at Melville, Saskatchewan, writes:—

Doubtless as a result of the *Letter Bag* section of the *Review* we have had a new system sent to us for handling entries of mail and express parcels. The new form B. 16-Special is practically the same as that suggested by the writer in a letter published in the December, 1928, number of the *Review*. The magazine, besides being very instructive, has helped, by suggestion, to bring into use a new method which will, and is, simplifying the work at the various offices.

THE QUESTION BOX

These questions were asked in the last number of the *Review*:—

(1) A taxpayer (A) is the registered owner of common stock, which he sells prior to a dividend being declared. Before the stock is registered in the name of the purchaser (B) dividend is declared, and a check is issued to A. The stock was sold with the understanding that the purchaser would receive the dividend, if any, so A endorsed the check over to B.

Who is liable to taxation on the amount of the dividend, A who is registered owner of the stock or B who is the actual owner and who actually received the money?

(2) In the rate of exchange bulletins issued by the Department China is shown as having currency named Mexican Dollars. Are these issued by the Republic of Mexico, or is it a name of a Chinese coin?

(3) What is the proper procedure when goods entered for bond on Form B-5 are to be transferred to an Exhibition bond? Is C. P. Form C. 6 with Form E. 9 sufficient, or should Form B. 5 be amended on Form B. 18?

The answers are as follows:—

(1) Mr. C. S. Walters, Commissioner of Income Tax, suggests this reply:—

(B) is liable to taxation on the amount of the dividend, the sale of the stock having taken place prior to the declaration of the dividend and the stock having been sold under the distinct understanding that the purchaser would receive the dividend. The dividend cheque received by (A) was received merely as agent for (B).

(2) The Mexican Dollar is no longer issued by the Republic of Mexico. At one time this silver coin constituted the principal article of export of that country and, under its familiar name of Mexican Dollar, was known throughout the world, and was the principal medium of exchange in many parts of the East. At present it is one of the circulating coins at Hong Kong, Canton, Foochow and, under certain conditions, Amoy. A peculiar custom attaching to the use of this foreign coin in China is the act of chopping or stamping; each banker or merchant, when taking part in a transaction, puts his own mark upon the Mexican Dollars used. However, clean or unchopped coins usually command a small premium in the market. Several Chinese provinces issue a coin of the same weight and fineness as the Mexican Dollar.

(3) E. D. Lennie, Chief Inspector, Customs and Excise Divisions, has furnished this reply:—

Item 700 of the Tariff reads:—

> Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.—Free.
>
> Provided a bond shall be first given in accordance with regulations prescribed by the Minister, with the conditions that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada or if not re-exported within the time specified in such bond.

It will be noted that one of the conditions under which animals and articles are admitted free for exhibition purposes is that they are brought into Canada, temporarily, for a period not exceeding three months, for the purpose of exhibition or competition for prizes.

The fact that goods have been entered for warehouse on Form B-5 is *prima facie* evidence that they were not imported for the purpose of exhibition, but rather for ordinary commercial purposes, and it is, therefore, my view that the transfer of goods from a bonded warehouse of class 2 or 3, to an Exhibition Bond is contrary to the provisions of the Customs Tariff, and should not be permitted.

These questions will be dealt with in the next number:—

(1) What is the correct procedure in handling express shipments arriving C.O.D. in bond? Are there any special regulations dealing with this class of shipment; is it neces-

sary for the importer to produce evidence that all charges are paid before making entry for duty on shipments arriving C.O.D. by express?

(2) Are there any regulations which permit a resident of Canada who owns an automobile of United States registration, to enter Canada with it, free of duty, for any purpose?

(3) May the holder of a Customs House Broker's licence, in selling his business, provide for the transfer of such licence to his successor?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MARCH—APRIL

ADDITIONS

Nova Scotia

Halifax: G. B. Meyer, Clerk, Grade 1.

New Brunswick

Woodstock (Richmond Road): C. G. McLaughlan, Customs Excise Enforcement Officer.

Quebec

Athelstan (Dundee): S. Quenneville, Customs Excise Examiner, Limited Service Outport.

(Trout River): R. M. Fraser, Customs Excise Examiner, Limited Service Outport.

Montreal: J. A. Bonin, O.A.S., J. N. A. Boucher, J. P. E. Boyer, O.A.S., Customs Guards; Paul A. L. Descent, Clerk, Grade 1; G. J. M. Dontigny, M. J. Enright, J. A. Faucher, Customs Guards; Arthur Gibeault, P. F. X. L. Lafleur, Clerks, Grade 1; J. A. G. Laporte, Customs Guard; J. C. R. Larose; J. E. E. Lefebvre, O.A.S., Clerks, Grade 1; Pius McDonald, O.A.S., Customs Guard; J. W. F. Mandeville, Clerk, Grade 1; P. K. Morgan, Customs Guard; J. A. L. Rene Phaneuf, Clerk, Grade 1; J. C. E Rivard, Customs Guard; F. J. V. G. Rivest, Clerk, Grade 1.

Quebec: J. A. Bois, J. A. Dion, J. A. Dube, O.A.S., P. Gagne, Arthur Gagnon, Ernest Godbout, L. Letourneau, Ludger Lortie, A. M. J. E. Marier, L. P. Pedneau, P. E. L. G. Valois, Customs Excise Examiners.

Rock Island: P. J. Lecours, Customs Excise Examiner.

Sutton (Mansonville): Arthur Chicoine, Customs Excise Examiner, Limited Service Outport.

Ontario

Amherstburg (Point Pelee): C. A. Poore, O.A.S., Customs Excise Enforcement Officer.

Bridgeburg: J. W. Allen, O.A.S., H. F. Bradley, Wm. Chisholm, O.A.S., C. E. Parson, O.A.S.. Alford Wright, O.A.S.. Customs Excise Examiners.

Brockville: H. L. Bishop, O.A.S., Customs Excise Clerk.

Prescott: M. B. Boyd, Customs Excise Examiner.

Sarnia (Courtright): Wm. F. Moran, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

Toronto: F. G. Wilkinson, O.A.S., Watchman.

Trenton: R. M. Heath, O.A.S., Customs Excise Examiner.

Alberta

Calgary: W. G. Wilson, O.A.S., Customs Excise Clerk.

British Columbia

New Westminster (Pacific Highway): L. H. Bagg, O.A.S., Customs Excise Examiner.

Vancouver: Wallace Cumming, O.A.S., Customs Guard; Francis Dakin, O.A.S., Clerk, Grade 1; Peter Henderson, O.A.S., Customs Truckman.

Victoria: Wm. G. Watson, O.A.S., Customs Excise Examiner.

(Quatsino): B. T. Dane, O.A.S., Customs Excise Examiner.

Preventive Service

G. M. Buchanan, Special Customs Excise Officer, Grade 1; Miss E. T. J. Carter, Stenographer, Grade 2; W. A. Holmes, L. V. Kehoe, Special Customs Excise Officers, Grade 1.

Inspection

Miss Y. Blouin, Stenographer, Grade 2; Miss Eva McDonald, Stenographer, Grade 1 (Part Time); Miss Helen S. Sullivan, Stenographer, Grade 2.

Administrative

F. R. deL. Beaudoin, F. J. Casey, Clerks, Grade 2; Geo. E. Cooney, Clerk, Grade 1; Miss K. Fitz-Randolph, Stenographer, Grade 2; Douglas Holmes, H. C. Robbins, Clerks, Grade 1.

DEDUCTIONS

QUEBEC

MONTREAL: S. E. Crevier, Customs Excise Examiner.

ST. ARMAND: W. A. Burrage, Collector of Customs and Excise, Grade 1.

SHERBROOKE (Victoriaville): Omer Alain, Customs Excise Examiner, Grade 1 Outport.

ONTARIO

MORRISBURG (Iroquois): L. J. Pitt, Sub-Collector of Customs and Excise, Limited Service.

OTTAWA: Wm. Goodin, Customs Excise Examiner.

PRESCOTT: D. M. Relyea, Customs Excise Examiner.

SARNIA: J. B. Dagan, Customs Excise Examiner.

WINDSOR-WALKERVILLE: T. H. Yates, Surveyor of Customs and Excise, Grade 5.

MANITOBA

BRANDON: Wm. Fenwick, Collector of Customs and Excise, Grade 2.

WINNIPEG: F. S. Todd, Customs Excise Examiner.

ALBERTA

CALGARY: P. C. Shaw, Customs Excise Clerk.

BRITISH COLUMBIA

VANCOUVER: A. P. Halley, Customs Truckman; E. A. Kidner, Messenger; C. H. Wood, Customs Excise Examiner.

PREVENTIVE SERVICE

A. Leclerc, A. E. Sarvis, Customs Excise Enforcement Officers.

INSPECTION

E. H. Clark, Excise Tax Auditor; J. E. Miller, Inspector of Customs and Excise.

ADMINISTRATIVE

W. J. Callaghan, Examiner of Refund Claims; Gerard Gagne, Clerk, Grade 2; Roy Gibbons, Clerk, Grade 1; S. S. Milford, Clerk, Grade 3; F. T. T. Trumpour, Clerk, Grade 4.

PROMOTIONS

ONTARIO

TORONTO: Arthur McCormack, from Customs Express and Postal Cashier to Computing Clerk; H. J. Ross, from Express and Postal Computing Clerk to Computing Clerk.

MANITOBA

WINNIPEG: T. E. Bayliss, from Customs Excise Examiner to Cashier and Computing Clerk; E. H. Speton, from Customs Excise Clerk, to Cashier and Computing Clerk.

PREVENTIVE SERVICE

A. G. Veniot, from Special Customs Excise Officer, Grade 1, to Special Customs Excise Officer, Grade 2.

INSPECTION

M. M. Williams, from Stenographer, Grade 2, to Stenographer, Grade 3.

ADMINISTRATIVE

J. A. J. C. Bisson, from Clerk, Grade 2, to Clerk, Grade 3; E. R. Calvert, from Clerk, Grade 4, to Departmental Accountant, Grade 1; M. J. F. M. Champagne, C. M. Hughes, L. J. G. J. Jean, H. J. Kealey, from Clerks, Grade 2, to Clerks, Grade 3; S. J. Law, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. A. F. Paquette, D. R. Smirle, from Clerks, Grade 2, to Clerks, Grade 3; F. X. Trottier, from Clerk, Grade 4, to Departmental Accountant, Grade 1; Edward Tyler, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

W. J. Bew, from Cashier and Computing Clerk, Toronto, Ont., to Cashier and Computing Clerk, Excise Tax Inspection.

F. R. Bullis, from Investigator of Drawback Claims, Toronto, Ont., to Investigator of Drawback Claims, London, Ont.

PROMOTIONS AND TRANSFERS

G. E. Trevelyn, from Sub-Collector of Customs and Excise, Limited Service, Thessalon, Ont., to Customs Excise Examiner, Sault Ste. Marie, Ont.

AIR TRAVEL

During 1929, 124,751 passengers were carried in aeroplanes in the Dominion, of whom 86,224 were paying passengers. Those who flew in aeroplanes last year were nearly double the number that flew in 1928. Over 3,903,000 pounds of freight were carried by aircraft in 1929, an increase of about 1,500,000 pounds over the amount carried in the previous year.

MONTREAL EXPRESS

The Montreal Customs Express branch collected $4,178,966 in duties during the fiscal year 1929-30. Entries totalled 55,239; packages delivered, 238,234; storage collected, $11,231.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES...........	17,103,715 29	12,771,694 97		
Less Refunds and Drawbacks..................	1,859,891 06	1,608,571 26		
Net...............	15,243,824 23	11,163,123 71	4,080,700 52	
EXCISE TAXES..............	2,734,320 07	2,169,390 42		
Less Refunds and Drawbacks..................	93,627 70	32,492 52		
Net...............	2,640,692 37	2,136,897 90	503,794 47	
EXCISE DUTIES.............	4,727,723 68	3,829,386 71		
Less Refunds and Drawbacks..................	22,715 35	156,168 66		
Net...............	4,705,008 33	3,673,218 05	1,031,790 28	
SUNDRY COLLECTIONS.......	87,273 52	86,404 01		
Less Refunds and Drawbacks..................	12 00	76 35		
Net...............	87,261 52	86,327 66	933 86	
Net Totals.........	22,676,786 45	17,059,567 32	5,617,219 13	
Net Decrease.......	....	....	5,617,219 13	

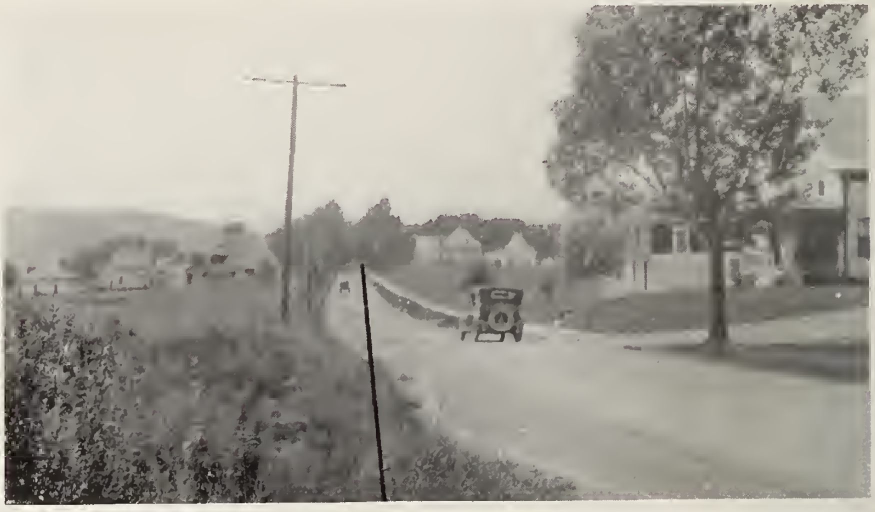
COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF APRIL 1929 AND 1930

—	April 1929	April 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections.............	8,492,977 86	7,669,308 56	823,669 30	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTHS OF APRIL, 1929 AND 1930

—		April, 1929		April, 1930	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			65,727,599		50,744,139
Total Exports (Foreign Produce)			1,426,337		1,764,030
Principal Items of Exports—					
Wheat	Bush.	7,313,528	8,072,341	3,428,406	3,803,933
Wheat flour	Brls.	720,050	3,866,186	451,395	2,270,551
Fish	Cwt.	117,080	1,228,684	114,588	1,306,614
Furs	$		2,126,320		1,508,660
Meats	Cwt.	56,206	1,125,503	33,352	721,285
Cheese	Cwt.	8,039	190,834	2,294	56,863
Planks and boards	M. ft.	108,918	2,996,180	89,005	2,468,491
Wood pulp	Cwt.	1,150,745	3,155,350	952,424	2,631,122
Newsprint	Cwt.	3,247,615	9,747,536	3,196,043	9,199,882
Automobiles and parts	$		2,962,914		1,462,704
Copper, unmanufactured	Cwt.	122,789	2.191,487	150,940	2,502,538
Nickel, unmanufactured	Cwt.	71,285	1,770,982	58,475	1,397,961
Imports entered for Consumption —Free goods			30,463,647		22,276,762
Imports entered for consumption —Dutiable goods			67,053,560		48,946,192
Total imports entered for consumption			97,517,207		71,222,954

A RAMBLING BORDER ROAD



ALONG the boundary of Quebec and Vermont are roads which ramble to and fro, sometimes on this side and sometimes on that. This interesting photograph shows one of these wandering highways. On the right is the village of Beebe in Quebec; on the left the village of Beebe Plain, Vermont. The line runs through the road, and the automobile in the foreground is on Canadian soil while the one further down is on United States territory.

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June, 1930

Vol. III

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Department of National Revenue

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Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Wheels of Justice

IT happened in Nova Scotia. Two officers of the Preventive Service were driving on a road not far from Halifax, when an automobile ahead, containing two men and two women, started to put on speed. The two officers, suspicious of this unseemly haste, decided to follow. The chase continued and the officers, having a speedier car, overhauled the one ahead, but before it was overtaken two cases of liquor were thrown from it to the roadside. The liquor was recovered later, the driver arrested and haled to court, but all four swore that no liquor had been thrown from the car. The magistrate acquitted the accused. As he was closing up the court for the night there was a knock on the door, and the man charged said in a voice tingling with indignation:—

"Your Worship, them Customs officers cannot keep my liquor now I've been acquitted, can they?"

Curtain!

Appreciated

EXPRESSIONS of appreciation by importers of assistance rendered and courtesy extended by officers of the Department are received frequently. A Montreal importer wrote recently:—

> May we take this opportunity of expressing our sincere appreciation of the promptness and courtesy we have received from your Department in the matter of our refund claims.
>
> From your officers in Montreal also we received nothing but courtesy, and an apparent sincere desire to help us in our difficulties, and it is felt that the least we can do is to express in writing to you our thanks and appreciation.

Another Officer on Bisley Team

THE Customs-Excise port of Hamilton, Ontario, is represented on the personnel of the Canadian Bisley team this year. J. E. Forman, an outstanding marksman, and the senior member of the Hamilton computing staff, is on the team again. In 1927 Mr. Foreman was one of Canada's representatives at Bisley and shot in the Kolapore and Mackinnon Cup matches. He qualified as a member of the 1928 and 1929 teams but was unable to go to Bisley. Mr. Foreman's shooting record is an impressive one. He won the Governor General's Match in 1926, also the Tait Brassey and Bankers Match at the Ontario Rifle Association, and the City of Guelph gold medal the same year. He served over four years overseas, and holds the rank of Captain in the Argyll and Sutherland Highlanders, joining the Regiment in 1904 as a private.

Mr. Foreman became a member of the Customs service in 1910, at Hamilton.

Blossom Time

WHEN Spring comes to the Niagara Peninsula she dons a dainty dress of blossoms. Mid-May this year saw the countryside between Hamilton and Niagara Falls decked in glorious bloom, and thousands of tourists from each side of the border drove through the long fragrant lanes of peach, plum, cherry and apple blossoms.

On Sunday, May 11, when the traffic was at its height, a count kept at Grimsby showed that 2,465 cars passed a given point in one hour on the main highway. In addition to the above count, it is estimated that close to 1,000 cars passed over the Ridge road during the same period, and all previous records for that road were broken. In the early part of the day, eastbound traffic was running fifty cars to one, as compared to westbound, while in the late afternoon and evening the reverse was seen. Not a single serious accident was reported.

Blossom week in the Niagara district is truly a thing of beauty, and a joy to many thousands of nature lovers.

Season Opened Earlier

THE tendency of the tourist season to open earlier is noted in the returns from Niagara Falls for April last. In that month 6,155 permits for a period up to sixty days were issued at the three bridges under the survey of that port, Falls View, Lower Arch and Queenston bridges, an increase of 2,870 over March. Short term permits, for 24 hours or less, were 37,489. During April, 1930, the number of automobiles passing inwards and outwards totalled 154,370; other vehicles totalled 10,785. The total number of passengers inwards and outwards during April was 702,609, an increase over March of 60,014.

Early Start this Season

THE movement of travel from New York State to Montreal, via Lacolle and the King Edward highway, commenced early this season. W. J. Young, Sub-Collector at Lacolle, informed the REVIEW that 8,851 automobiles reported at that office during April, 1930, as follows: United States automobiles, inwards, 2,493; outwards, 3,155. Canadian automobiles, inwards, 1,587; outwards, 1,616. The total movement of automobiles inwards and outwards in April, 1929, was 7,028.

Motor Vehicle Regulations Revised

THE Department of National Revenue has issued in revised and consolidated form the regulations respecting the importation of tourists' automobiles and other vehicles into Canada by non-residents, and the exportation therefrom of such vehicles by residents. The Memorandum, which is No. 2, second revision, has been sent to all Collectors, and it is essential that all officers at frontier ports and outports become familiar with the amended regulations. Attention is drawn to the regulations concerning travellers' vehicles, particularly to those pertaining to such vehicles in which goods are imported. This Memorandum sets forth succinctly all details of the regulations, and in order that the entrance of tourists may be facilitated and their passage through Customs expedited, all officers concerned must become familiar with the simplified procedure. And remember, courtesy first, last, and all the time.

The new revision includes the amendments effected to Memo. No. 2 Revised published since its issuance in Supplements Nos. 1, 2, 3 and 4.

There is also a new section, No. 19, in which the procedure is established for frontier officers to follow in dealing with motor vehicles arriving empty to obtain a load for export either at the frontier port or an inland port.

An addition of importance to officers who deal with permits turned in for cancellation on report outwards at ports other than that at which the permit was issued will be noted in Section 10. It has been found necessary to remind officers to forward cancelled copies of the permits promptly to the port of issuance in order to avoid useless correspondence in endeavouring to obtain evidence of exportation, which invariably ensues when the return of cancelled reports are delayed.

Collectors have been in doubt as to procedure in connection with extensions to 60-day tourist permits beyond 90 days. Some have accepted the required bond and endorsed the original permit, others have cancelled the 60-day permit and issued a new one under a bond. The latter procedure is correct, and the point is made clear by the addition of the words "for cancellation" in the 3rd and 4th lines of subsection "*b*" of Section 2. This enables the frontier port to clear its records on the return of the cancelled permit, and the collector accepting the bond assumes responsibility for the new permit and its cancellation at the proper time. He also makes a demand upon the surety company for duty, failing production of satisfactory evidence of exportation.

Improved Appraising Service

THE classification and appraisal of imported goods for duty purposes is one of the important activities of the Department. When Hon. W. D. Euler became Minister of National Revenue this problem was given immediate and careful consideration with a view to strengthening not only the appraising division at headquarters but at the ports of entry throughout the country.

Under the provisions of the Department of National Revenue Act, Dominion Appraisers were appointed to the headquarters staff each of whom has an intimate knowledge of and wide experience in the line of manufactures to which he is called upon to give his particular attention. The results have been very satisfactory. These Dominion Appraisers not only pass upon questions referred to the Department from the ports, and by interested parties, but also visit the various Customs ports for the purpose of giving appraising officers expert advice, and instructions how to deal with doubtful cases, or those presenting special difficulty.

Again, as the necessity arises for the appointment of appraisers at the ports with special technical qualifications, and there is no officer in the service with the requisite technical knowledge and experience, the practice now is to select men actually engaged in the industry or business for which the services of appraisers are required. In this way the Department has the benefit of the knowledge and experience of men who understand the conditions, and are therefore best fitted to give the service needed and also to ensure fair and just treatment of the public.

In addition to strengthening and developing the appraising division along right lines, the investigation of the values of goods in the exporting countries has been given serious attention in view of the vital nature of the service to the Department. There are special investigators in the United States, Great Britain and on the continent of Europe, and this service is being developed, especially in Europe where the varying conditions in the different countries make it very desirable, indeed essential, to have accurate information as to the home consumption selling prices of commodities exported to Canada.

New Regulation

COLLECTORS have been advised that by Order-in-Council dated 13th May, 1930, Section 3 of the regulations established by Order-in-Council of 13th March, 1929, is cancelled, and the following regulation is established in lieu thereof:

> 3. Sound motion picture and motion picture camera outfits for taking sound motion or motion pictures of Canadian landscape or industrial or other activities, may be admitted upon report on Form E-29, but without bond or deposit subject, however, to payment of duty and taxes on the value of the camera and outfit as ascertained at the time of importation if the camera and outfit be not identified and exported at the customs port where reported inwards, or at another port, within six months from the time of importation.

Memorandum No. 197 is amended accordingly.

Over a Century Ago

HERE is some old time tariff stuff of interest, which the *Editor* found among some old Departmental papers.

When George the Third sat on the throne, His Majesty's Provincial Parliament of Upper Canada, in session at York (Toronto) from October 12 to November 27, 1818, passed an Act entitled " An Act to regulate the Trade by Land and Inland Navigation, between the Province and the United States of America." Sixteen commodities " the growth, produce, or manufacture of the United States of America " were added by the Act to the dutiable list, among which were the following: beer, ale or porter in casks, six pence per gallon; playing cards, one shilling per pack; cider, five shillings per barrel of thirty-six gallons; spirits, distilled from grain, one shilling per gallon; snuff, two pence per pound.

Seventeen items were listed to enter the Province duty free. The Act then sets forth: " On all other goods, wares or merchandise, not hereinbefore enumerated, the growth, produce or manufacture of the said United States of America, a duty of ten pounds for every hundred pounds, ad valorem."

The Act specifies that United States vessels entering any port of Ontario must pay tonnage duty of three pence per ton on vessels of from 5 to 50 tons, and two pence duty on larger vessels. But under no circumstances shall the Act " be construed to extend to authorize the admission of any vessel, the property of citizens of the United States of America, to trade from one British port to another, or to be employed in any manner whatever in the coasting trade of the said Province, or between the said Province and Lower Canada."

All monies collected under the Act were to be paid to the Receiver General " for the uses of His Majesty, His Heirs and Successors, for the public uses of this Province, and towards the support of the Government thereof, to be accounted for to His Majesty through the Lords Commissioners of His Treasury for the time being, in such manner as it shall please His Majesty to direct."

The foregoing " Statutes of His Majesty's Province of Upper Canada," depicting Canadian Customs history of over a hundred years ago, were passed, as the records state, " in the third session of the seventh Provincial Parliament of Upper Canada in the fifty-eighth year of the reign of our Sovereign Lord George the Third."

HERE AND THERE

Charles Kingsley once said that every duty that is bidden to wait returns with seven fresh duties at its back.

While turning the yellow leaves of Customs records kept in the old days at the port of Paris, Ontario, and from which excerpts have been printed in the REVIEW from time to time, the *Editor* found an interesting circular signed by R. S. M. Bouchette, then Commissioner of Customs, dated March 21, 1874. Customs officers in those early days did not have the benefit of the NATIONAL REVENUE REVIEW, or several thousands of appraisers' bulletins giving the decisions of the Board of Customs, and Departmental Rulings, to guide them in their difficult task of appraising goods, and the lack of uniformity is revealed in the opening sentence of the circular:—

> The attention of the Minister of Customs has been called to the fact that different systems are practised by Collectors and other officers at the several ports and outports of the Dominion, in the collection and protection of the revenue, causing much dissatisfaction among a large number of importers.

Mr. Bouchette then quotes from the "Act respecting the Customs" which provides "for the proper appraisement of goods, and examination of packages" and enjoins upon all officers whose duty it is to appraise goods, a strict compliance with the terms and conditions of the law.

The closing instructions contained in this old leaflet have, even at the present time, a very familiar sound. They are:—

> You are requested to see that officers use more diligence in their duties, exercise greater caution, and adhere more closely to the rules and regulations of the service, and you are to report to this Department any case of negligence, indifference or inability which you may observe in the conduct of your officers.

This column of the REVIEW is rapidly becoming a clearing house of unusual information. A correspondent asked the *Editor* recently for an explanation of Ontario's coat of arms. Here it is:—

The coat of arms of the Province of Ontario is based on two Royal Warrants, one being issued in 1868 and the other in 1909. The latter conferred the crest—a bear walking; a moose on the one side and a deer on the other; the motto: "Ut Incepit Fidelis Six Permanet," meaning, "As loyal she began so shall she ever remain." The cross of St. George at the top of the shield on a ground of silver is the territorial device of the Sovereign, while the sprig of maple leaves, tinctured with the gold of autumn, and resting on a ground of green, denotes Canada. The mention of loyalty in the motto is a reference to the founding of the Province by the United Empire Loyalists, who left their homes in the United States, after the War of American Independence, in order that they might continue to live under the British flag.

Eighty years ago, according to an old record sent to the *Editor,* there was considerable traffic between Windsor, which was laid out in 1834, and Detroit, even then a flourishing town. The record, dated in 1850, states:—

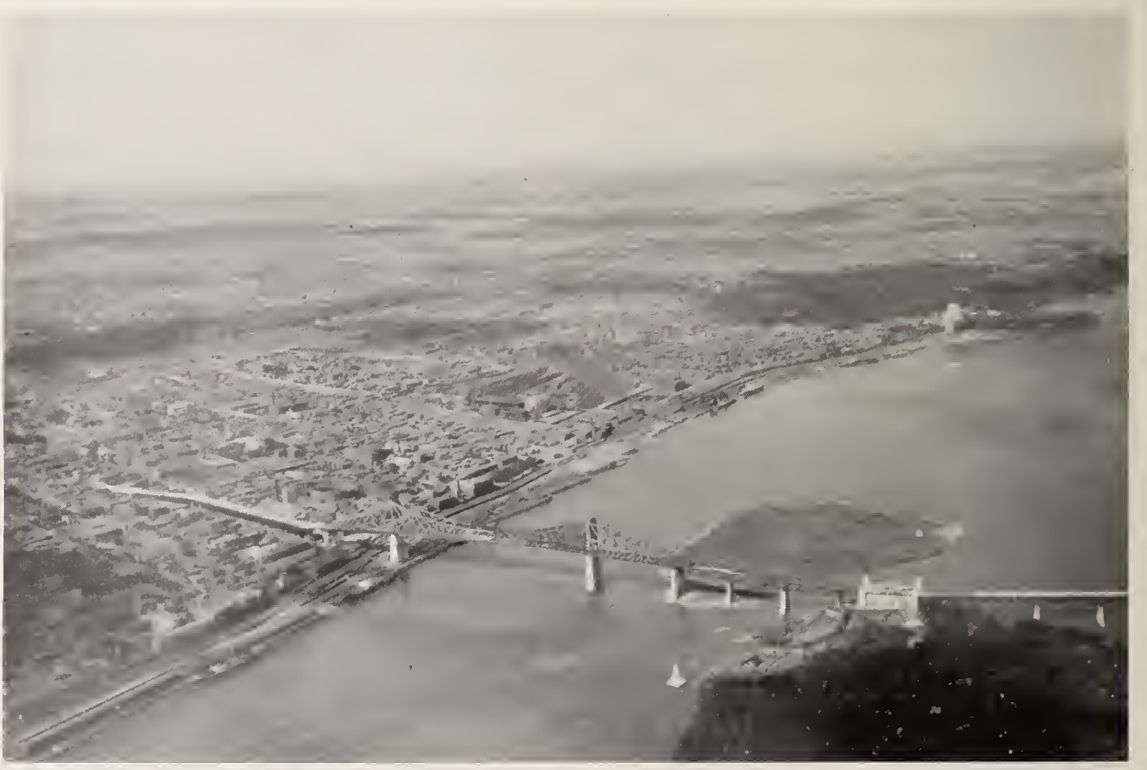
> Windsor contains about 300 inhabitants, has a daily post, and a resident Collector of Customs. Till lately the collectors of Customs were not required to keep any account of articles exported from their several ports, and here it has been usual, when any inquiry was made on the subject by the government, to send over to Detroit, and obtain from the Collector there a statement of his imports. This was convenient, but at the same time a very queer way of doing business, and would be likely to astonish the wiseacres at the Colonial Office if they were aware of it.
>
> After instructions were received to keep accounts, statistics for the period between March 1 and July 5, 1850, disclosed exports such as these carried by ferry: 51 cases gin, value £23; 106 cases brandy, value £84; 3 dozen porter, £2 5s.; 4 cases champagne, £17 10s.; 5,159 dozen eggs, £129; 3,123 straw hats, £390; 217 horses, £3,010; 994 pounds butter, £29, and 2,053 bushels oats, £96 17s.

NEW MONTREAL HARBOUR BRIDGE OPENED

Affords Additional Avenue of Tourist Communication

NEW avenues for the coming and going of tourist and inter-urban travel are being opened constantly. One of the world's great bridges, the Montreal Harbour Bridge, spanning the lordly St. Lawrence, was officially opened on May 24, 1930, by Rt. Hon. W. L. Mackenzie King. Requiring exactly five years to build, this toll bridge, two miles in length, linking the north and south shores of the St. Lawrence, cost $12,000,000. It was built by the Montreal Harbour Commission. The bridge provides four lanes in the centre, of a total width of 37 feet, for vehicular traffic. Street car tracks run on either side of the roadway. The sidewalks, which are 5 feet broad, and the roadway, are well protected by a system of fencing. The main cantilever span is 1,097 feet in length and gives a clearance of 162 feet above high water. The actual amount of steel used in the bridge superstructure was 32,000 short tons, nearly half of which is in the centre span. The giant structure is supported by 26 piers and 56 pedestals.

The location of the new bridge near the centre of population, as well as the convenience of approach from the productive farming areas of the province of Quebec and the highways connecting with the United States, means that heavy demands will be made upon it. It will accommodate both city



THIS photograph shows the main half of the new Montreal Harbour bridge over the ship channel, and a portion of the other half leading from St. Helen's Island to the south shore. This bridge, which was officially opened on 24th May, 1930, is an important link in the chain of tourist traffic connections between the United States and Canada. It also provides direct access to St. Hubert Air Harbour, as well as relieving traffic conditions generally in the Montreal district. Photograph supplied to the *Review* by courtesy of Mr. Archambault, Secretary, Montreal Harbour Commission.

and tourist traffic, as well as prove a welcome additional link with the populous south-shore suburbs of Montreal.

The Bridge in Detail

The following statistical data of interest respecting the new bridge, was furnished the Review by the Montreal Harbour Commission:—

Length of bridge, 11.236 feet or $2\frac{1}{8}$ miles.

Length of main cantilever span, 1,097 feet centre to centre of main piers, with two 420-foot anchor arms.

Length of deck spans in approaches:—12 of 245 feet; 2 of 200 feet; 3 of 150 feet; 7 of 125 feet; 14 of 90 to 113 feet.

Channel span, 1,000 feet clear between wharf and river pier.

Clearance above high water, 162 feet for the central 500 feet and 156 feet at wharf side.

Width of clear roadway. 36 feet, $10\frac{1}{2}$ inches between curbs.

Width of avenue for tramways or busses, 12 feet each.

Width of sidewalks, 5 feet each.

Total width between outside fences on deck spans. 72 feet, 5 inches.

Main span trusses, 66 feet, 6 inches centres.

Height of main posts, 162 feet centres of chords.

Height from top of pier to top of pinnacle, 184 feet, 7 inches.

Height from coping of wharf to top of pinnacle, 318 feet.

Height from low water to top of pinnacle, 340 feet.

Weight of steel in bridge and pavilion, 33,267 tons.

Yardage of concrete in piers and pedestals, 113.200 cubic yards.

Yardage of concrete in pavilion, 9,000 cubic yards.

Yardage of concrete in roadway and railings, 13,000 cubic yards.

Yardage of cut stone in piers, 17,500 cubic yards.

Yardage of gravel, etc., in fills, 125,000 cubic yards.

Quantity of paint necessary to give bridge one coat, 8,500 gallons.

Total number of rivets driven, about four million.

First sod turned 26th May, 1925.

Floor of bridge completed 7th December, 1929.

Number of piers, 26, with 2 abutments and 56 pedestals, and 200 feet of concrete viaduct.

Number of pneumatic caissons, 8, including one of the biggest ever built.

The bridge will be lighted by 165 lighting units. Each lighting unit is equipped with a 1,000 candle power lamp.

ACTIVE YEAR AT EDMONTON

Collections Well Maintained at Thriving Western Port

ANOTHER successful fiscal year was concluded on March 31st last by the Customs-Excise port of Edmonton, of which J. W. Shera is Collector. During 1929-30, collections were $2,841,639, made up as follows:—

Customs duty, $1,943,998; sales tax on imports, $149,514; import Excise tax, $23,454; domestic Excise tax, $464,231; Excise duty, $258,822; sundry collections, $1,617.

During the twelve months period Customs entries received numbered 25,662; sales tax, 3,629; Excise duty, 679.

Freight and express manifests received during the year were 13,881; baggage manifests, 959; mail manifests, 209.

At the Customs Postal Parcels Branch, duty collected on small collection entries was $54,111; on B-1 entries, $14,993. Number of small collection entries, 2,838; number of B-1 entries, 388. Total number of parcels received by the mail department during the year, 60,442.

In the Express Branch, duty collected on small collection entries was $46,193; on B-1 entries, $45,250. Number of small collection entries, 993; number of B-1 entries, 929. Total number of express parcels received during the year, 15,350.

A Jugo-Slav newspaper entitled " Borba ", published weekly in Chicago, Ill., has been prohibited importation into Canada.

TWO LARGE ILLICIT STILLS CLEVERLY CONCEALED

Found in Heart of Busy Montreal District

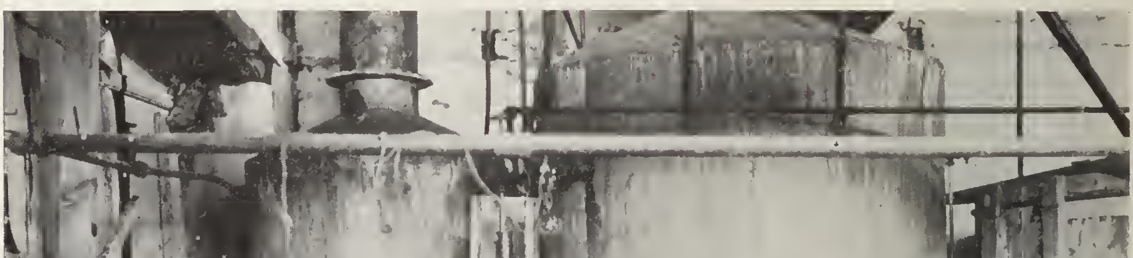
OFFICERS of the Customs-Excise Preventive Service uncovered two cleverly concealed stills in a busy district of Montreal recently. The plant was found in a neglected shed, apparently owned by a moving or cartage company. Parts of carts and wagons lay about in a non commital manner, while an old pigeon-house, perched on the roof of the shack, gave the finishing touches to the stage setting.

In the interior of the shed was a small trap door which led to the adjoining premises. A ladder ran up the side of the next building, leading to another shed, from which a hole in the floor led to a couple of large stills.

Two complete stills were found, of a total estimated capacity of from seven hundred to eight hundred gallons of alcohol a day. Near the stills were five wooden vats of about four hundred gallons capacity each. Two of these vats were half full of mash. One hundred and thirty-five gallons of alcohol also were found on the premises.

It was thought for some time that an illicit still was operating in this neighbourhood in Montreal, but it required several days of diligent search to locate it. The presence of a large brewing concern within a short distance made it impossible to trace any tell-tale odours that may have escaped from the illicit stills, although even this eventuality had been guarded against. The condensing coils on the roof were concealed in the pigeon-house, and here any vapours arising from the molasses, yeast and chemicals, from which the alcohol was made, were collected and passed back into one of the stills.

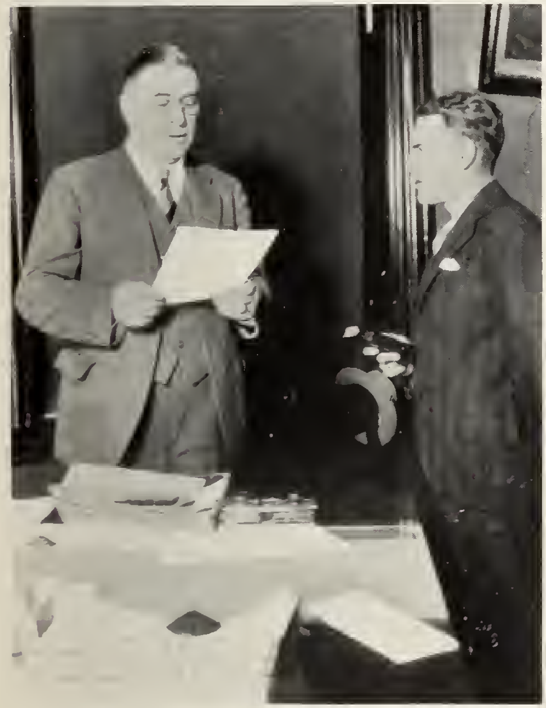
The estimated value of the plant seized was $2,567. One arrest was made.



A portion of one of the two large stills found in busy district of Montreal, concealed in a neglected shed.

THE FAMILY ALBUM

The Customs-Excise port of Windsor, Ontario, has as Collector, Andrew H. Dalziel, who was promoted to that position in 1926 following the retirement of the former Collector, A. T. Montreuil. Windsor is an important Customs and Excise centre, and with the opening of the Ambassador Bridge the tide of tourist travel from the middle United States is furnished with a new and speedy outlet to Canada. Mr. Dalziel was born in Sarnia in 1878, and entered the Customs service in 1907 as an Acting Preventive Officer. He rose through the various grades and in 1919 was classified as Chief Clerk. In 1922 Mr. Dalziel was promoted to be Surveyor of the port of Windsor in the place of P. H. McEwan, and he stepped up to the Collectorship four years later.



A. H. DALZIEL, Collector at Windsor, administering the oath to a new officer.

RETIREMENT OF A. B. RICE

Sub-Collector at West Toronto for Twenty-six Years

AFTER twenty-six years service as Sub-Collector at West Toronto, A. B. Rice retired on May 19th, under the provisions of the Superannuation Act. Born at Welland, Ontario, Mr. Rice early entered the newspaper field, eventually becoming editor of the *West Toronto Tribune*. He joined the Department of Customs in January, 1904, as Acting Sub-Collector at West Toronto, receiving his permanent appointment in April of that year. During this long period of faithful service Mr. Rice has proven a capable and efficient officer. The Customs-Excise staff in expressing their esteem for their retiring Sub-Collector presented Mr. Rice with an oil painting by Manly MacDonald, R.C.A.

The good wishes of his many friends follow Mr. Rice in his retirement from active public service.

A. B. RICE who has retired as Sub-Collector at West Toronto.

THE BUSY THRIVING PORT OF HALIFAX

Past Fiscal Year Saw Much Activity There

HALIFAX is to-day not only one of the busiest ports in North America, but also one of the most completely equipped for handling cargoes, for refueling liners, and for taking care of passengers passing through. It possesses 16 deep water berths, 13 transit sheds, 40 privately owned wharves, a large drydock, a cold-storage plant of 2,000,000 cubic feet capacity, facilities for oil bunkering up to 5,000 barrels an hour, and for coal bunkering up to 600 tons an hour. Building projects are now under way, and others are planned.

The main cause of this activity is a general recognition of the strategic position of Halifax in the trade routes of the world. It is the closest terminus to Great Britain of any on the American continent, it is just sixty miles off the regular path of ocean traffic between Europe and North America, and it is situated on a splendid harbour ten square miles in extent, which is easy of approach and open at all seasons to shipping of any tonnage.

In December, 1929, the capacity of the ocean terminals elevator was doubled by the building of an addition capable of storing 1,100,000 bushels of grain. The grain loading facilities are such that vessels up to 500,000 bushels capacities have been loaded within the past year at the rate of 25,000 bushels an hour. Over 6,000,000 bushels of grain were exported through this port last year. Halifax ranks third among the ports of the Dominion as regards volume of sea trade.

RUSH OF SHIPPING

Shipping activities at the port of Halifax started the new fiscal year with a rush. A record for the port was established when 54 vessels docked within a period of 60 hours. These vessels, among which were included 14 trans-Atlantic liners, arrived at Halifax between Saturday noon, April 5, 1930, and Monday evening, April 7. At no time before or since the war years have so many tons of shipping been reported in the harbour.

Shipping statistics for the fiscal year ended March 31, 1930, show that a total of 446 ocean vessels, 52,817 passengers and 94,409 pieces of baggage arrived at the port.

The following summary deals with shipping of all kinds:—vessels arriving, foreign, 1,538, coastwise, 2,511; vessels departing, foreign, 1,776, coastwise, 2,286.

CUSTOMS-EXCISE BUSINESS

Customs-Excise business transacted at Halifax for the twelve months period was as follows:—manifests received, 11,054; manifests forwarded, 14,062; import entries, 31,215; export entries, 43,813; excise tax entries, 1,839; excise duty entries, 874.

At the Customs Postal Branch, revenue collected was $36,063; entries received, 1,427; packages delivered, 20,093.

Collections at the Express Branch totalled $70,001; entries numbered 1,992; packages delivered were 9.593.

BUSY AT ST-HUBERT

At the Customs Air Harbour, St. Hubert, Quebec, 5 new aeroplanes, valued at $47,619, were imported and entered for duty purposes in April, 1930. Two aeroplanes, valued at $38,661, were forwarded in bond, and one aeroplane manufactured in Canada and valued at $2,760, was exported. During April, Canadian aeroplanes reported inwards 9, outwards 11; foreign aeroplanes inwards 31, outwards 28; passengers inwards 23, outwards 71; bags of mail inwards 533, outwards 175; baggage examined 31 pieces.

AT TORONTO

Collections for April, 1930, at the Customs Express Branch, Toronto, totalled $377,435; packages 32,583; entries 5,816. At the Customs Postal Parcels Branch, Toronto, collections for April totalled $76,924; packages 37,347; entries 3,187.

At the Leaside airport Canadian aeroplanes reporting outwards numbered 16, inwards 17; foreign aeroplanes inwards 5, outwards 4; passengers inwards 15, outwards 9; pieces of baggage inwards 17, outwards 15; bags of mail 98.

ITEMS OF INTEREST FROM THE EXCISE DIVISION

Consolidated Regulations

There has been issued by the Excise Division of the Department the consolidated regulations governing manufactures in bond, established under authority of Order in Council dated 17th February, 1930. The preface contains a warning to officers, under the signature of Mr. G. W. Taylor, Commissioner of Excise, as follows:—

Officers on duty in bonded factories are especially warned that they are to hold in strict confidence all information gained by them while on duty regarding the bonded factory or other business of the licensee or his employees, his formulas and secret processes, his methods, his volume of business, etc., except in so far as for the protection of the revenue they may have to report to their superior officers. Officers are to avoid discussing the affairs of one manufacturer with other manufacturers.

Hydrometer Tables

The attention of the Department has been drawn to an error which appears on page 49 of the book of tables to be used with Sikes' Hydrometer, which was issued last year. Opposite indication 50·4, the percentage overproof is shown as being 19·9, whereas the strength should obviously be 19·0 overproof. Collectors are instructed to see that all books of tables of the issue of last year which have been received in their ports are corrected accordingly.

Paragraph Cancelled

Collectors are advised that the following paragraph appearing on page 10 of the Regulations, affecting The Special War Revenue Act, is cancelled with effect from June 1st, 1929:—

> If a manufacturer accounts for tax on the transfers of his products from his factory to his unlicensed wholesale branch(es), the value at which the said products are transferred for sales tax purposes shall not in any case be less than the cost of production of the goods, including overhead, plus a reasonable profit thereon, notwithstanding any discount which may have been fixed by the Minister as applicable to the class of goods in question by virtue of existing Regulations.

Excise Duty Collections

Comparison of Excise duty collections in April, 1930, with those of April, 1929, shows a decline in revenue. The totals are: April, 1930, $4,573,191; April, 1929, $5,309,620. A decrease in cigarettes, cigars, and tobacco is registered. The statements follow:—

Comparative statement of Excise duty collections during the months of April, 1929, and April, 1930:—

April, 1930, spirits potable, $948,148; April, 1929, $1,280,570. April, 1930, spirits, non potable, $125,230; April, 1929, $102,658. April, 1930, malt, $381,797; April, 1929, $414,130. April, 1930, cigars, $40,490; April, 1929, $43,009. April, 1930, cigarettes, $2,053,196; April, 1929, $2,391,922. April, 1930, manufactured tobacco, $351,949; April, 1929, $379,281. April, 1930, foreign raw leaf tobacco, $607,857; April, 1929, $636,764. April, 1930, beer, $29,725; April, 1929, $23,055. April, 1930, licences, $34,797; April, 1929, $38,228.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1929, and April, 1930:—

April, 1930, tobacco, cut, 1,268,302 pounds; April, 1929, 1,309,269 pounds. April, 1930, tobacco, plug, 399,721 pounds; April, 1929, 512,070 pounds. April, 1930, cigarettes, number 342,138,800; April, 1929, 398,296,190. April, 1930, cigars, number 13,532,622; April, 1929, 14,363,395. April, 1930, snuff, 85,231 pounds; April, 1929, 75,053 pounds. April, 1930, foreign raw leaf tobacco, 1,491,113 pounds; April, 1929, 1,530,997 pounds.

OFF TO A GOOD START

Preventive Service Seizures Show Increase

COMMENCING the new fiscal year with great activity, the Customs-Excise Preventive Service reported 354 seizures in April, 1930. Of this number 252 were Customs and 102 Excise. Compared with April of last year this is an increase of 40 seizures. The total number of prosecutions entered under the Customs and Excise Acts was 139, and 124 convictions were obtained. Nova Scotia took first place with 56 convictions; 53 Customs and 3 Excise. Quebec came next with 24 convictions; 9 Customs and 15 Excise. In Saskatchewan 14 convictions were obtained, 1 Customs and 13 Excise; Manitoba 12 convictions, 1 Customs, 11 Excise. Fines imposed varied from $50 to $500, with the option of jail sentences ranging from 2 to 24 months.

THIS illustration shows the Customs and Excise Preventive officers who are stationed at frontier points in the Province of Quebec. The photograph was taken outside the Customs House, McGill Street, Montreal, after the officers had gathered to hold a general consultation with Divisional Chief Savard of the Preventive Service. The names of the officers are as follows: Back row, standing, left to right: J. M. St. Onge., J. A. Jodoin, Alb. Menard, J. O. Racine, C. Desaulniers, P. E. Meunier, H. A. Dawson and J. A. McKay. Second row, standing, left to right: N. Bourassa, L. C. McLean, G. Dussault, Armand Robert and Maurice Laberge. Third row, seated, left to right: J. B. Ducharme, A. Savard, J. D. Keiller, D. M. Lindsay. Bottom row, seated, left to right: B. Brault, Arthur Menard, I. B. N. Barr, J. R. Lemieux, R. N. Hall and L. C. A. Cahill.

During the month officers of the Preventive Service seized 26 complete stills. Quebec and Saskatchewan led the other provinces with 7 complete stills seized in each. Other seizures effected in April were 1,057 gallons of rum, 1,935 gallons of beer, 71,120 cigarettes, 326 cigars, 24 automobiles.

By provinces the seizures were:—

Prince Edward Island, Customs 3, Excise nil; Nova Scotia, Customs 62, Excise 7; New Brunswick, Customs 2, Excise nil; Quebec, Customs 48, Excise 25; Ontario, Customs 90, Excise 22; Headquarters (Ottawa) District, Customs 18, Excise nil; Manitoba, Customs 7, Excise 11; Saskatchewan, Customs 3, Excise 25; Alberta, Customs 1, Excise 9; British Columbia, Customs 18, Excise 3.

WALKERVILLE GOES AHEAD

Fiscal Year was Active One at Outport

WALKERVILLE, the thriving outport of Windsor, Ontario, of which W. B. Ritchie is Sub-Collector, collected Customs-Excise revenue totalling $15,730,429 during the fiscal year ended March 31, 1930. This amount was made of up Customs $9,447,570, and Excise $6,282,860. The Customs total includes import duties amounting to $9,290,905. Excise duties totalled $4,536.222 and Sales Tax $1,719,514. The Customs-Excise entries received at Walkerville for the fiscal year numbered 127,213. Manifests handled were 18,530. At the Customs Postal Branch the entries totalled 2,147; at the Customs Express Branch, 4,317.

Automobiles crossing the ferries at Walkerville in the fiscal year totalled 784,219; inwards 401,619, outwards 382,600. Passengers numbered 1,906,901; inwards 920,630, outwards 986,271. Automobile touring permits totalled 36,986.

Walkerville possesses an up-to-date airport equipped with the latest lighting devices for night flying, and this airport is becoming increasingly popular with aviators from all parts of the United States. Aeroplanes reporting during the fiscal year totalled 617; inwards 283, outwards 334.

FINAL STATEMENT OF CUSTOMS-EXCISE REVENUE

Final comparative statement of Customs-Excise revenues for the fiscal years 1928-29 and 1929-30 is as follows:—

—	1928-29		1929-30		Decrease		Increase	
	$	cts.	$	cts.	$	cts.	$	cts.
CUSTOMS DUTIES	200,479,339	38	199,002,252	63				
Less Refunds and Drawbacks	12,714,503	07	19,113,561	24				
Net	187,764,836	31	179,888,691	39	7,876,144	92		
EXCISE TAXES	84,450,474	39	64,894,959	58				
Less Refunds and Drawbacks	1,006,883	42	744,412	49				
Net	83,443,590	97	64,150,547	09	19,293,043	88		
EXCISE DUTIES	64,355,313	43	65,671,157	73				
Less Refunds and Drawbacks	675,149	52	635,819	82				
Net	63,680,163	91	65,035,337	91			1,355,174	00
SUNDRY COLLECTIONS	1,340,882	88	1,502,688	23				
Less Refunds and Drawbacks	173	66	763	21				
Net	1,340,709	22	1,501,925	02			161,215	80
Net Totals	336,229,300	41	310,576,501	41	27,169,188	80	1,516,389	80
Net Decrease					25,652,799	00		

✱ ✱ DEPARTMENTAL RULINGS ✱ ✱

"Numol" (Invalid Food) from Messrs. Numol Limited, Newcastle-on-Tyne, England. Tariff item 220b.

Wupee Coaster Wagon. Tariff item 439f of the Budget Resolutions.

Eureka Automatic Wrapping Paper Printer, a nickel plated device designed to be attached to a counter stand for wrapping paper, and which automatically prints an advertisement on the wrapping paper as it is pulled from the roll. Tariff item 362.

Straw Trusser, an implement used on the farm for trussing the straw into bundles as it comes from the separator. Tariff item 409f of the Budget Resolutions.

Paper covered book, described as "Old Bob Edwards' Calgary Eye Opener 1930 Year Book." Tariff item 169.

Artificial Leather, described as "Chamo", per sample. Tariff item 198 or 199.

Paper Tubes or Cylinders for use as bag or barrel liners. Tariff item 199.

Books containing lithographs advertising litho offset inks, issued by Messrs. Bernhard Meiners Inc., New York, N.Y. Tariff item 178.

Fibre Shoe Counters, per sample, manufactured by Spaulding Fibre Co. Inc., North Rochester, N.H. Tariff item 199.

Seed Peas imported from the United Kingdom but which are grown in Hungary, not entitled to entry under tariff item 76.

Sunshine Recorders, Anemographs or Self-Recording Wind Gauges for registering the velocity and direction of the wind, Air Meters for measuring air currents and recording velocity thereof, and Pluviometers or Rain Gauges for estimating the amount of rainfall, per illustrations. Tariff item 462 of the Budget Resolutions.

NEWS AND COMMENT

HALIFAX: Apple shipments from Halifax to Europe for the season just ended amounted to 1,257,026 barrels, almost double the shipments for last year, when 696,614 barrels were exported.

REGINA, SASK.: During the fiscal year 1929-30 Customs and Excise revenue at this port was $3,926,461, made up of Customs, $3,034,947; Excise tax, $562,049; Excise duty, $327,244; sundry collections, $2,219.

EDMONTON, ALTA.: The annual dinner of the Northern Alberta Customs-Excise Officers Association was held here recently, and was largely attended by representatives of this and other ports and outports of the district. It proved to be a real "get together" function, and will bear fruit in mutual co-operation and increased efficiency in the Customs-Excise service in this port of the Dominion.

The Public building in which the Customs-Excise Long Room and Postal Parcels branch are situated, is being doubled in size, and when completed improved accommodation will be available, for the staff and public.

MONTREAL: Bringing with it one of the largest flagpoles ever to be set up in Canada, the Canadian National steamship *Canadian Ranger* reached Montreal recently from Vancouver. Coming by way of the Panama Canal, the *Ranger,* Capt. W. H. Miller, brought 3,850,000 feet of British Columbia timber, and 1,000 tons of cargo. "The big stick," as the seamen called it, was taken out of the forest at Port Alberni on Vancouver Island. It is 120 feet long and weighs, it is estimated, between two and three tons. The flagpole will be presented to the city of Montreal. When it is hoisted up to the summit of Mount Royal it will fly over the whole city and will be used on public occasions.

During the fiscal year 1929-30 the Montreal Customs Postal Branch collected in duties $1,215,256, and handled during that period 458,662 parcels. This is a slight decrease compared with the previous year. The busiest months in the fiscal year just closed were, December when $102,798 was collected and 59, 290 parcels were handled, and October with collections of $122,916 and 42,960 parcels handled.

During March, 1930, the Customs Postal Branch collected $97,946, an increase over March, 1929, of $677.

Collections at the Customs Express Branch, Montreal, for March, 1930, totalled $389,305. Entries numbered 5,015 and packages delivered 21,116.

SARNIA, ONT.: Joseph B. Dagan, a member of the Customs-Excise staff of this port, died recently at the age of 71. Deceased was attached to the staff at the tunnel, and was well-known and highly respected. He was a former Mayor of Sarnia. The late Mr. Dagan joined the Customs service in 1915 and was prominently identified with the local branch of the Dominion Customs and Excise Officers Association.

QUEBEC: The port of Quebec shows an increase of $386,959 in Customs-Excise revenue for 1929-30 over the previous fiscal year. Revenue collected in 1929-30 totalled $5,544,993, made up of Customs (sundry collections included), $2,787,414; Excise $2,757,579. Import duties were $2,597,124, sales tax on imports, $154,981, Excise taxes on imports, $26,617, Excise duties, $1,778,249, Excise taxes, domestic, $979,329. The largest collections were taken in October, November being a close second, and May holding third place.

TORONTO: The Toronto Customs Postal Branch collected duty totalling $80,939 during March, 1930; number of entries received, 3,331; packages received, 39,699 packages delivered, 36,499.

Now that the golf season is upon us, and National Revenue officers who go in for the royal and ancient game are hearing the insistent call of the links, the following little story is timely:—

"Golf?" said the young farmer who had lately tried his hand at the game, to a friend who inquired how he liked it, "It ain't so bad. It's a bit harder than hoein' turnips, and a bit easier than diggin' potatoes."

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING. OTTAWA.

MORE ABOUT TOURISTS' FORMS

(*Editor's Note:*—The Letter Bag of the May number of the REVIEW contained a contribution by Geo. W. King, of Cobourg, Ontario, regarding Form E.50 and bonding of tourists' automobiles. Comments on Mr. King's suggestions were invited.)

L. H. Webber, of the port staff, St. Stephen, New Brunswick, writes:—

I have read with interest the suggestions of Geo. W. King. of Cobourg, with respect to the matter of convenient handling of tourist forms E.50. I would refer Mr. King to the REVIEW of April, 1929. pages 18-19, where this matter was taken up by the writer who offered his suggestion in this regard at that time, to which is appended an *Editor's note*. Mr. King's suggestion of a fourth carbon copy would tend to make the form E.50 rather bulky, and the fourth copy would sometimes not be legible, as we occasionally find the third copy that way now. By the port that takes and holds the bond of the car owner issuing the permit, overcrowded files of the border port are relieved, and when the 6-month permit should become overdue the issuing port would be in closer touch with the car and owner, and consequently better able to secure control of the car and place it in proper standing as regards customs than would the border port. The suggestion as contained in the April. 1929, issue and the footnote attached would imply that when an E.50 issued at a border port is presented to any other port for extension beyond the 90-day period, it should be cancelled by notation on the reverse side that bond had been taken, and a new permit E.50 issued by the bonding port, dating from the original date of entry of the car to Canada. The original permit returned to the issuing port with this notation would cancel the original there, and clear their files, and when the car left Canada, the permit issued by the bonding port would then be cancelled, and proper copy returned to the issuing port, releasing the bond and clearing their files. This is the method in vogue in this district, and it works well.

A careful reading of subsection B of section 2 of Memorandum No. 2 Revised, coupled with a reading of your comment in the April, 1929, issue, would, I think, explain this matter very thoroughly to all concerned. The viewpoint of others on this matter is always welcome, and no doubt would lead to a proper method of handling such matters.

H. Hayes, Senior Customs-Excise Examiner, Walkerville, Ontario, writes:—

In my opinion a fourth copy of the E.50 would be superfluous. Such cases as Mr. King suggests are comparatively infrequent.

A question arises as to whether it would not have been preferable, in the case quoted, for the officer at Cobourg to cancel the E.50 issued at Bridgeburg by a new E.50, and bond for the additional three months or four months if the tourist had not secured an extension (E.50A). He would then return the cancelled third copy to Bridgeburg. When the car was exported at Niagara Falls the bond would then be cancelled when the third copy of E.50 issued at Cobourg was returned.

Filing space for E.50's at this port and no doubt at many ports is at a premium, and I would suggest when E.50's are returned to the port at which they are issued that the second copy be discarded, and the third or cancelled copy only be filed with the original.

Canada advanced from 7th to 2nd place in per capita foreign trade between 1913 and 1927.

THE QUESTION BOX

> Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the May number of the REVIEW:—

(1) What is the correct procedure in handling express shipments arriving C.O.D. in bond? Are there any special regulations dealing with this class of shipment; is it necessary for the importer to produce evidence that all charges are paid before making entry for duty on shipments arriving C.O.D. by express?

(2) Are there any regulations which permit a resident of Canada who owns an automobile of United States registration, to enter Canada with it, free of duty, for any purpose?

(3) May the holder of a Customs House Broker's licence, in selling his business, provide for the transfer of such licence to his successor?

The answers are:—

(1) Departmental Circular No. 108-C provides:—

> Express goods in the custody of Customs and Excise not to be delivered after duties have been paid thereon without an order from the Express Company which transported the goods showing that all express charges have been paid and satisfied.

These regulations apply to all express packages including shipments arriving C.O.D.

Under these regulations, no express package may be delivered until authorization has been received from the Express Company.

(2) The regulations provide that automobiles, motor trucks and other motor vehicles, owned by British or foreign subject, may enter Canada and return to the United States without payment of duty on such vehicles when employed in (*a*) conveying passengers in transit across the frontier, provided they are employed only for through transportation of passengers (either or both ways), between a point or place in the United States and a point or place in Canada, (*b*) carrying goods (dutiable or not) for delivery to a point in Canada, and (*c*) carrying goods from a point or place in Canada for delivery to a point in the United States, subject to the conditions set forth in Section 15 of Memorandum No. 2 Revised.

(3) There is no provision in the clauses of the Customs Act relating to licences for Customs House Brokers, or the regulations thereunder, which permits the transfer of a licence from one person to another. It would be necessary for the person taking over the business to make application to the Collector at the port for a new licence, and pay the regular fee therefor.

These questions will be dealt with in the next number:—

(1) Should wind instruments of silver, adapted for band or orchestra, be rated under item 597 or 598?

(2) A tourist enters Canada in his automobile after the border Customs is closed and reports at the next port, miles from the boundary. Can a tourist's permit be issued, or is he to return to the port of entry and apply for a permit there?

(3) A United States automobile arrives at a boundary port in Canada bearing a dealer's licence plate of some particular state, and applies for a tourist permit. As dealer's plates are only issued for demonstration purposes, and the car not being owned by the operator, is he entitled to an E.50 Amended 1927 tourist permit?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

APRIL-MAY

ADDITIONS

NOVA SCOTIA

PICTOU: A. A. Chisholm, Customs Excise Examiner.

NEW BRUNSWICK

MCADAM JUNCTION (St. Croix): J. A. Skene, Customs Excise Enforcement Officer.

SAINT JOHN: T. E. Driscoll, G. O. Purdy, Customs Truckmen.

WOODSTOCK (Grand Falls): J. J. Hudson, O.A.S., Customs Excise Examiner, Limited Service Outport.

QUEBEC

ATHELSTAN (Hemmingford): J. J. Lalonde, Customs Excise Examiner, Limited Service Outport.

(Herdman): C. I. Jackson, Customs Excise Enforcement Officer.

(Trout River): Jules Boisseau, C. H. Pease, Customs Excise Examiners, Limited Service Outport.

LAKE MEGANTIC (Woburn): J. F. Morin, Customs Excise Enforcement Officer.

MONTREAL: J. G. E. Demers, Customs Guard; J. R. Deniger, Customs Excise Examiner; D. Desjardins, J. W. Dufresne, Customs Guards; Romeo Durand. Customs Excise Examiner; J. A. E. Gratton. J. D. Larivee, J. R. Renaud, R. M. Rousseau, J. E. R. Roy, J. L. Roy, J. C. L. Sauriol, J. R. H. Saux, J. A. H. A. Taupier, W. Tremblay, Customs Guards.

QUEBEC (Armstrong): L. P. Faucher, Customs Excise Enforcement Officer.

(Bonne Esperance): Johnny Jones, Customs Excise Enforcement Officer.

ROCK ISLAND: Romeo Rodrigue, C. E. Smith, Customs Excise Examiners.

ST. ARMAND (Phillipsburg): J. R. Bilodeau, Customs Excise Examiner.

ST. JOHNS (Cantic): G. H. Martin, E. J. Nicholson, Customs Excise Examiners.

(Lacolle): Paul Bourassa, J. G. Fredette, A. L. Poirier, H. A. Roy, Customs Excise Examiners.

(Noyan): W. B. Sturgeon, Customs Excise Examiner, Grade 1.

(Roxham Road): Joseph Coupal, Customs Excise Enforcement Officer.

(St. Andre Road): A. De Serres, Customs Excise Enforcement Officer.

SHERBROOKE (Comins Mills): Edouard Brulotte, Customs Excise Examiner, Grade 1 Outport.

ONTARIO

BRIDGEBURG: W. H. Bogardis, J. C. Bruce, C. A. Howard, O.A.S., T. R. Marshall, Customs Excise Examiners; C. M. Stone, O.A.S., Customs Excise Clerk; W. P. Wilson, O.A.S., Customs Excise Examiner.

CORNWALL: J. A. Lalonde, Customs Excise Clerk (Bilingual).

(Aultsville): C. W. Hanes, O.A.S., Customs Excise Examiner, Grade 1 Outport.

FORT WILLIAM: E. G. Elms, O.A.S., Customs Excise Examiner.

GANANOQUE: G. L. Cotton, Customs Excise Examiner.

(Ivy Lea): M. H. McNeil, Customs Excise Enforcement Officer.

(Lansdowne): C. W. Landon, Customs Excise Enforcement Officer.

KENORA (Bigsby Island): Wilfrid Hales, O.A.S., Customs Excise Examiner.

NIAGARA FALLS: A. F. Sheppard, L. F. Townsend, Customs Excise Examiners.

PARRY SOUND (Depot Harbour): A. E. Saltiel, Customs Excise Examiner, Grade 1 Outport.

ST. CATHARINES (Port Colborne): G. R. Ellingham, O.A.S., Customs Excise Examiner.

SARNIA: F. J. Hughes, Customs Excise Examiner.

(Courtright): William J. Kelso, Customs Excise Examiner, Limited Service.

SUDBURY: T. F. Tyacke, O.A.S., Customs Excise Examiner.

WALLACEBURG: Andrew Millward, O.A.S., Customs Excise Examiner.

MANITOBA

EMERSON: J. G. E. Shnier, H. V. Stinson, Customs Excise Examiners (Seasonal).

ALBERTA

LETHBRIDGE (Coutts): F. C. Collins, O.A.S., Customs Excise Examiner.

BRITISH COLUMBIA

ABBOTTSFORD (Huntingdon): H. G. Bates, Customs Excise Examiner.

GRAND FORKS (Cascade City): E. S. Reynolds, O.A.S., Customs Excise Examiner, Grade 1 Outport.

NELSON (Trail): Wm. Freeman, O.A.S., T. F. H. Padberg, O.A.S., Customs Excise Examiners, Grade 1 Outport.

New Westminster (Pacific Highway): T. S. Chutter, O.A.S., Fred Doupe, O.A.S., L. Laronde, O.A.S., A. G. Shaw, O.A.S., Customs Excise Examiners.

Prince Rupert (Taku River): T. A. M. Haney, Customs Excise Examiner.

Vancouver: J. E. Coates, O.A.S., Customs Guard; S. R. McMillan, Assistant Customs Appraiser; G. W. Pedlar, O.A.S., Customs Excise Examiner.

Victoria: W. R. Large, O.A.S., Alfred Stretton, O.A.S., Customs Excise Examiners.

Preventive Service

W. F. Adams, Special Customs Excise Officer, Grade 2; Leonard Arsenault, Special Customs Excise Officer, Grade 1; Wilfred Boudreau, O.A.S., Special Customs Excise Officer, Grade 1; J. A. Brisebois, Master, Customs Harbour Boat "Fernand Rinfret"; D. C. Brown, Special Customs Excise Officer, Grade 2; P. A. Chapados, Louis Choquette, Special Customs Excise Officers, Grade 1; A. R. Collis, Special Customs Excise Officer, Grade 2; Miss C. Fischer, Special Customs Excise Officer; Allan James, O.A.S., Special Customs Excise Officer, Grade 1; A. M. King, Special Customs Excise Officer, Grade 2; M. Lapierre, Special Customs Excise Officer, Grade 1; J. R. Lemieux, Customs Excise Enforcement Officer; G. A. Morrison, Special Customs Excise Officer, Grade 1; Walter Osborne, Special Customs Excise Officer, Grade 2; Fred Richard, Master, Customs Patrol Boat "Vigil"; P. E. Rioux, Special Customs Excise Officer, Grade 1; G. J. Spencer, Special Customs Excise Officer, Grade 2; E. E. Theriault, J. H. Weir, Special Customs Excise Officers, Grade 1.

Inspection

Thomas Gowans, Excise Tax Auditor; T. A. Leney, Clerk, Grade 1; Gertrude Stringer, Stenographer, Grade 2; E. A. Perron, Excise Tax Auditor.

Administrative

M. J. Rice, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: A. V. Thomas, Customs Excise Examiner.

Pictou: A. A. Chisholm, Customs Excise Examiner.

Quebec

Drummondville: J. D. Cartier, Customs Excise Examiner.

Lake Megantic: Theodore Michaud, Customs Excise Examiner.

Montreal: John Dunn, Customs Truckman; Henri Grignon, Customs Excise Cashier, Grade 8; A. C. Leger, Customs Excise Examiner.

Quebec: Placide Langlois, Senior Customs Excise Clerk.

Ontario

North Bay (Cochrane): F. C. Bruyere, Sub-Collector of Customs and Excise, Grade 1.

Orillia: Gordon Miller, Collector of Customs and Excise, Grade 1.

Sault Ste. Marie: Hugh Smyth, Chief Customs Excise Clerk, Grade 4.

Toronto: M. F. Morgan, Chief Customs Appraiser.

(Aurora): G. E. Underhill, Sub-Collector of Customs and Excise, Grade 1.

(Newmarket): C. C. G. Bond, Customs Excise Examiner, Grade 1 Outport.

(West Toronto): A. B. Rice, Sub-Collector of Customs and Excise, Grade 3.

Windsor-Walkerville: F. C. Lunn, Clerk, Grade 1.

Alberta

Calgary: D. P. Foster, Customs Truckman.

British Columbia

New Westminster: F. A. Ferguson, Customs Excise Examiner.

Vancouver: H. M. Haggerstone, Clerk, Grade 1.

Preventive Service

D. J. Berry, Customs Excise Enforcement Officer; John Cooper, Master, Customs Patrol Boat "Vigil"; G. B. Crossley, J. R. McKinnon, Customs Excise Enforcement Officers.

Inspection

Miss Yvette Blouin, Stenographer, Grade 2; Miss W. Gogins, Stenographer, Grade 3; Miss B. M. Twaddle, Stenographer, Grade 2 (Part Time).

Administrative

H. C. Robbins, Clerk, Grade 1.

PROMOTIONS

Quebec

Montreal: A. F. Craig, from Computing Clerk to Senior Customs Excise Clerk.

Ontario

Brockville: Wm. Miller, from Customs Excise Clerk to Cashier and Computing Clerk.

Chatham: Ernest Ansell, from Customs Excise Cashier to Senior Customs Excise Clerk.

Toronto: P. J. Barnett, from Express and Postal Computing Clerk to Senior Customs Excise Clerk; W. S. Burke, from Customs Excise Examiner to Express and Postal Computing Clerk; J. E. Crowley, from Customs Excise Clerk to Express and Postal Computing Clerk; Robt. McAllister, from

Customs Express and Postal Cashier to Principal Clerk; Harold Thorpe, L. L. Verdon, W. V. Webber, from Customs Excise Clerks to Express and Postal Computing Clerks.

WINDSOR-WALKERVILLE: A. E. Fortune, from Customs Excise Clerk to Cashier and Computing Clerk.

ALBERTA

EDMONTON: John Rea, from Senior Customs Excise Clerk to Assistant Customs Appraiser.

BRITISH COLUMBIA

VANCOUVER: A. J. Lafortune, from Customs Excise Clerk to Cashier and Computing Clerk; R. W. Lumbard, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

PREVENTIVE SERVICE

H. Catlow, from Special Customs Excise Officer, Grade 3 to Assistant Divisional Chief; F. J. Doyle, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2; C. E. Gress, from Special Customs Excise Officer, Grade 2 to District Chief, Customs Excise Preventive Service; T. F. Hinnegan, H. A. Howey, J. Jackson, J. E. Lemay, from Customs Excise Enforcement Officers to Special Customs Excise Officers, Grade 2; D. P. Lynch, from Clerk, Grade 2 to Clerk, Grade 3; T. H. McElligott, H. E. Nickerson, from Customs Excise Enforcement Officers to Special Customs Excise Officers, Grade 2; J. J. Oakes, from Special Customs Excise Officer, Grade 2 to Special Customs Excise Officer, Grade 3; W. A. Park, Raymond Pitre, J. H. Sherwood, F. Touchette, R. Verdon, L. B. Walsh, from Customs Excise Enforcement Officers to Special Customs Excise Officers, Grade 2.

INSPECTION

E. A. Edson, A. J. W. Page, C. E. Phillipson, from Excise Tax Auditors to Assistant Special Excise Tax Auditors; Miss E. M. Robertson, from Stenographer, Grade 2, to Stenographer, Grade 3; W. B. Stuart, from Excise Tax Auditor to Assistant Special Excise Tax Auditor.

ADMINISTRATIVE

A. A. Ellement, from Clerk, Grade 4 to Examiner of Refund Claims; A. G. Heughan, from Clerk, Grade 3 to Clerk, Grade 4; J. H. Kennedy, from Clerk, Grade 2 to Clerk, Grade 3; J. F. Kincaid, from Clerk, Grade 4, to Principal Clerk; J. D. Mougo, from Principal Clerk to Departmental Accountant, Grade 2; D. H. Purcell, from Office Appliance Operator, Grade 3, to Clerk, Grade 3; L. D. Warren, from Principal Customs Excise Checking Clerk to Head Clerk.

TRANSFERS

G. J. Putman, from Customs Excise Examiner, Windsor-Walkerville, Ont., to Customs Excise Clerk, Outside Drawbacks.

PROMOTIONS AND TRANSFERS

J. R. Welsford, from Clerk, Grade 3, Administrative, to Customs Excise Examiner, Ottawa, Ont.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the two months of the fiscal year, May, 1929, and May, 1930. Decreases are marked.*

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	34,098 56	33,318 75	* 779 81				
Halifax	483.422 87	538,659 49	55,236 62	Winnipeg......	2,985,647 02	2,697,743 83	*287,903 19
St. John ...	418.641 24	412.031 78	* 6,609 46	Regina........	513,136 64	482,942 12	* 30,194 52
Quebec....	865.820 01	906,490 84	40,670 83	Saskatoon.....	189,215 57	180,750 84	* 8,464 73
Montreal	17,901,740 31	17,999,062 38	97,322 07	Prince Albert..	27,250 78	31,197 24	3,946 46
Ottawa....	1,876,163 74	2,183,685 10	307,521 36	Calgary.......	1,092,626 44	1,215,028 25	122,401 81
Kingston .	312.236 12	233,531 74	* 78,704 38	Edmonton.....	397,085 29	307,008 36	* 90,076 93
Belleville.	363,239 51	393,831 30	30,591 79	Vancouver.....	3,544,123 08	4,026,677 00	482,553 92
Toronto ...	14,908,226 52	15,786,128 63	778,902 11	Yukon..	15,755 13	5,011 98	* 10,743 15
Hamilton.	4,479,295 49	4.730,710 96	251,415 47	Head Office...	1,392 43	1,193 91	* 198 52
London. . . .	4.782,733 66	5,488,922 42	706,188 76				
Ft. William	262,164 76	228,697 81	* 34,066 95	Total...	55,454,015 17	57,783,024 73	2,329,009 56

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	19,699,958 13	15,440,619 79		
Less Refunds and Drawbacks	1,046,534 70	2,127,204 21		
Net	18,653,423 43	13,313,415 58	5,340,007 85	....
Excise Taxes	6,290,285 24	5,128,660 17		
Less Refunds and Drawbacks	45,954 56	67,276 84		
Net	6,244,330 68	5,061,383 33	1,182,947 35	
Excise Duties	5,278,595 88	7,048,361 20		
Less Refunds and Drawbacks	99,723 85	114,956 96		
Net	5,178,872 03	6,933,404 24	....	1,754,532 21
Sundry Collections	80,575 35	233,267 68		
Less Refunds and Drawbacks	229 37	844 88		
Net	80,345 98	232,422 80	....	152,076 82
Net Totals	30,156,972 12	25,540,625 95	6,522,955 20	1,906,609 03
Net Decrease	....	....	4,616,346 17	

TOTALS FOR TWO MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	36,803,673 42	28,212,314 76		
Less Refunds and Drawbacks	2,906,425 76	3,735,775 47		
Net	33,897,247 66	24,476,539 29	9,420,708 37	
Excise Taxes	9,024,605 31	7,298,050 59		
Less Refunds and Drawbacks	139,582 26	99,769 36		
Net	8,885,023 05	7,198,281 23	1,686,741 82	
Excise Duties	10,006,319 56	10,877,747 91		
Less Refunds and Drawbacks	122,439 20	271,125 62		
Net	9,883,880 36	10,606,622 29	....	722,741 93
Sundry Collections	167,848 87	319,671 69		
Less Refunds and Drawbacks	241 37	921 23		
Net	167,607 50	318,750 46	....	151,142 96
Net Totals	52,833,758 57	42,600,193 27	11,107,450 19	873,884 89
Net Decrease	....	....	10,233,565 30	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1929 AND MAY 1930

—	May 1929	May 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	46,961,037 31	50,113,716 17	....	3,152,678 86

TOTALS FOR TWO MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	55,454,015 17	57,783,024 73	....	2,329,009 56

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY AND THE TWO MONTHS ENDED MAY 1929 AND 1930

—	May, 1929		May, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		107,472,827		77,260,557
Total Exports (Foreign Produce)		1,963,109		2,203,152
Principal Items of Exports—:				
Wheat . . . Bush.	27,073,295	28,027,251	13,466,884	14,127,323
Wheat flour . . . Brl.	906,651	4,761,907	573,187	2,988,963
Fish . . . Cwt.	204,997	2,300,368	181,682	1,947,955
Furs . . . $		1,655,729		999,704
Meats . . . Cwt.	66,015	1,440,620	26,484	602,423
Cheese . . . Cwt.	16,920	373,461	18,839	345,553
Planks and Boards . . . M ft.	153,431	4,175,915	153,746	3,738,422
Wood pulp . . . Cwt.	1,512,489	3,724,003	1,264,311	3,288,475
Newsprint . . . Cwt.	4,286,830	12,614,252	4,504,921	12,951,471
Automobiles and parts . . . $		4,442,906		1,520,276
Copper, unmanufactured . . . Cwt.	205,133	3,134,181	211,496	2,635,475
Nickel, unmanufactured . . . Cwt.	91,920	2,119,296	108,591	2,276,535
Imports entered for Consumption—Free goods		41,771,943		37,392,219
Imports entered for Consumption—Dutiable goods		83,843,421		64,377,013
Total Imports entered for Consumption		125,615,364		101,769,232

	Two months ended May, 1929		Two months ended May, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		173,200,426		128,004,696
Total Exports (Foreign Produce)		3,389,446		3,967,182
Principal Items of Exports:—				
Wheat . . . Bush.	34,386,823	36,499,592	16,895,290	17,931,256
Wheat flour . . . Brl.	1,626,701	8,628,093	1,024,582	5,259,514
Fish . . . Cwt.	322,077	3,529,052	296,230	3,254,569
Furs . . . $		3,782,049		2,508,364
Meats . . . Cwt.	122,221	2,566,123	59,836	1,323,708
Cheese . . . Cwt.	24,959	564,295	21,133	302,416
Planks and boards . . . M ft.	262,349	7,172,095	242,751	6,206,913
Wood pulp . . . Cwt.	2,663,234	6,879,353	2,216,735	5,919,597
Newsprint . . . Cwt.	7,534,445	22,361,788	7,700,964	22,151,353
Automobiles and parts . . . $		7,405,820		2,982,980
Copper, unmanufactured . . . Cwt.	327,922	5,325,668	362,436	5,138,013
Nickel, unmanufactured . . . Cwt.	163,205	3,890,278	167,066	3,674,496
Imports entered for Consumption—Free goods		72,235,590		59,664,666
Imports entered for Consumption—Dutiable goods		150,896,981		113,506,405
Total imports entered for Consumption		223,132,571		173,171,071

WHEN WINTER REIGNS SUPREME

HERE is a cool looking picture for a hot summer day. It shows the Customs cruiser *Fleur de Lis,* with her foredeck coated with ice, doing winter patrol duty off the Nova Scotia coast. Many hardships and dangers are encountered by the gallant officers and crews of the cruisers and patrol boats when the icy storms sweep down from the north and old man Winter reigns supreme on the Atlantic.

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Department of National Revenue

Minister of National Revenue
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Private Secretary—DAVID SIM.

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Commissioner of Excise, G. W. TAYLOR.
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C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Bravery Recognized

IN the March number of the REVIEW allusion was made to a feat of gallant bravery by David Ryan, a twenty-year-old sailor lad on board the Customs cruiser *Constance*, who risked his life to save Captain J. P. Fraser from drowning. Hon. W. D. Euler, Minister of National Revenue, brought the matter to the attention of the Royal Canadian Humane Society, recommending that some recognition be accorded Ryan. The sequel came recently when the medal of the Royal Canadian Humane Society was presented to David Ryan by Mayor F. L. Kelly of North Sydney in the presence of a large number of enthusiastic citizens. Hon. Mr. Euler, shortly after David Ryan's act of unselfish herosim, promoted him to be quartermaster of the Customs cruiser *Fleur de Lis*. David Ryan is the first North Sydney man to receive a medal of the Royal Canadian Humane Society.

Extension Withdrawn

REFERRING to Memorandum No. 60, Collectors are advised that Order in Council dated September 26, 1925, extending to goods the produce or manufacture of New Zealand, when imported into Canada, the rates of duty set out in Schedule 2 of the Australian Trade Agreement Act, 1925, has been cancelled by Order in Council dated June 6, 1930, to take effect on and after October 12, 1930.

With Courtesy and Despatch

THOUSANDS of delegates to the Shriners Convention held in Toronto in June entered Canada through Ontario's frontier ports on special trains. The Department assigned for this special duty Inspector H. B. Jackson, of the headquarters staff, who with the co-operation of Collectors arranged for a sufficient number of Customs officers at Sarnia and Windsor to conduct the examination of all special trains passing through at those points. Trains scheduled to arrive between the hours of 8 a.m. and 10 p.m. were met at either Port Huron or Detroit by the Canadian Customs officers, and all baggage was examined before arriving at the international border. As a large number of trains, however, were due to arrive at the border between 10 p.m. and 8 a.m., when most of the passengers would be in their berths, Customs officers were detailed to proceed with these trains to Toronto, examining baggage en route. For this special duty eleven officers were allotted from the port of Sarnia, and four each from the ports of Windsor and London.

Most of the special trains passing through Niagara Falls stopped for several hours in order that the delegates might view the falls. This delay enabled the local staff to make all necessary examinations of baggage. The staff at the port of Bridgeburg also was able to cope with the situation without extra assistance.

That all this extra work was carried through at these ports without a hitch or delay, and with unfailing courtesy, reflects great credit on those responsible, and was the subject of much favourable comment on the part of the visiting delegates. It is evident that such a pleasing result could be achieved only through the whole-hearted co-operation of both Collectors and staffs.

Ships that Pass

THE sailing ship is disappearing from the seas and to those who loved the grace of the old "windjammers" this is a matter of regret. In the prosaic annual report of the Vancouver Harbour Commission which came to the *Editor* recently, there is a note referring to three sailing vessels which were brought into that port not long ago to be converted into log barges, to spend their future in a perhaps less romantic if no less useful service, carrying logs from the west coast of Queen Charlotte Islands to Vancouver. They were steel barques, specially designed originally to carry nitrates round the Horn to Europe, with return general cargoes, and were built respectively in 1898, 1901 and 1902. No longer will they lift to the whip of the wind, and spread their white sails. They bow to the inevitable march of progress.

Some Excise Changes

OFFICERS of National Revenue dealing with Excise taxes at ports and outports must note particularly the provisions of an Act to amend the Special War Revenue Act, enacted at the last session of Parliament. This provides for a change in the schedules insofar as the stock transfer tax is concerned, as well as the provisions of the Act as they affect the stock transfer tax. This Section is effective as from July 1, 1930.

There is also a reduction in the sales tax from 2 per cent to 1 per cent, effective as from May 2, 1930. Section 106 is amended to make clear that interest penalties are to be imposed on the taxes levied under Parts XI, XII and XIII. The amendment further provides that trustees in bankruptcy, assignees, administrators, etc. must obtain from the Minister a certificate to the effect that no unpaid taxes or penalties remain insofar as Part VII of the Act is concerned.

The schedule containing the Tariff Items, i.e. Schedule 111 and Section 88, are altered to give effect to the new Tariff Item numbers.

New Brunswick's Tourist Travel

NEW BRUNSWICK'S early season tourist traffic this year has broken all records. Compared with the same period last year statistics reveal an increase in the number of United States automobiles entering New Brunswick of 158 per cent. Permits issued for United States automobiles for stays up to 60 days numbered 2,683 at the end of May, 1930, compared with 1,040 for a similar period last year. For stays up to 24 hours 116,468 automobiles entered.

New Brunswick is apparently enjoying the biggest tourist year the province has ever had.

Exporting of Intoxicating Liquors

FOR the information and guidance of Collectors, they have been supplied with a copy of An Act to Amend The Export Act, passed at the recent session of Parliament, and assented to May 30, 1930, and in force on and after that date.

Any officer who without lawful excuse disobeys this Statute by wilfully doing any act which it forbids or omitting to do any act which it requires to be done, is guilty of an indictable offence and liable to one year's imprisonment (Criminal Code Sec. 164).

Collectors will be advised of any orders or regulations made by the Governor in Council for giving effect to any of the provisions of this law.

For Those Who Go Fishing

BRIGHT Atlantic silver sea-run salmon are entering New Brunswick angling rivers and streams in greater numbers this year than ever, according to reports from wardens of the Department of Lands and Mines reaching the New Brunswick Government.

The abnormally heavy run of salmon from the sea is evidenced by the heavy catches by commercial fishermen at fishing stands, and more fish are believed to have already got up the rivers, past the netting territory, than usual, partly because the season has been somewhat earlier.

The monthly report of the warden in charge of the territory that embraces the Restigouche river says anglers have been catching large salmon with the fly. On May 23 a well known Restigouche river guide officially opened the season by landing a 25-pound salmon, and at Flatlands on May 26 two anglers, fishing with fly, took a 28-pound salmon after a lively tussle.

The Fine Art of Courtesy

THAT courtesy on the part of National Revenue officers is appreciated by those with whom they are brought into contact is evidenced by the number of letters reaching the *Editor's* desk. A typical one came recently from a resident of Pittsburg who had spent some time with a party of friends from the United States on a fishing expedition near Sudbury, Ontario. The outboard motor had been left behind to be shipped later to Pittsburg, and the Collector at Sudbury sent the desired information about the exportation procedure. In acknowledging receipt of this, the tourist from Pittsburg wrote:—

> It is certainly refreshing to meet with that type of public servant who is not afraid to go into details about an asked question. Perhaps my experience has been unfortunate, but in a lot of my contacts here in the States I find many men who are mere time-servers, with no adequate grasp of the requirements of their positions, and who are labouring under the erroneous impression that they are conveying a distinct favour when they are called upon to move out of their set routine.
>
> I hope to go to my camp near Sudbury next summer. We certainly had a fine time this year, and can hardly wait to come back.

In the Good Old Days

IN 1855 when Ontario and Quebec comprised what was known as the Province of Canada, the colonists lived close to the soil, and the complexities of modern life were unknown. The *Editor* has received a musty volume dealing with the trade and navigation of the Province of Canada, and bearing the imprint of Stewart Derbishire and George Desbarats, Quebec, 1855. Some idea of the life of those times may be gleaned by delving into these old trade records. The main industries are revealed by the export figures; the mode of living of the simple colonists is indicated by their import trade.

The produce of the forest was at that time the greatest commodity of export from the young colony. Of a total export trade of only £5,754,797 the forests accounted for £2,495,341. Next in order of value came vegetable foods, comprising grain, fruits, etc., totalling £1,822,826. Manufactured goods cut a very small figure, being valued at only £42,147.

The port of Quebec in those days feared no rival in the export trade; her exports in 1854 totalling £2,511,767. Montreal, the next largest export port in the Province of Canada, shipped goods to the value of £458,410. The greatest part of Canada's export trade was divided about evenly between Great Britain and the United States; a little over £2,000,000 worth of goods going to each. Canada's most valuable export consisted of flour, of which 651,400 barrels, valued at £1,199,174, were shipped out of the country in 1854, mostly to the United States.

The colonists imported primarily manufactured goods, such as woollens, valued at £1,354,361, cottons valued at £1,269,087, and large quantities of iron goods, both manufactured and unmanufactured. The total revenue accruing in 1854 from these imports was £1,224,751. By far the greatest revenue producers were the manufactured goods, already mentioned, dutiable at 12½ per cent.

Those were the days when the horn of the automobile was not heard in the land, when there were no radios or moving and talking pictures, and the good, old-fashioned cottons and woollens were considered worthy mediums of feminine attire. But those days are no more.

Quebec Tourist Travel

IN the Province of Quebec 58,052 more foreign automobile tourist permits were issued last year than in 1928. The Customs ports of entry issuing the greatest number of 60-day, and 24-hour permits are as follows:— Lacolle, for 60 days, 82549; for 24 hours, 9,145. Rock Island, for 60 days, 30,237; for 24 hours, 51,207. Philipsburg, for 60 days, 51,229; for 24 hours, 3,850. Trout River, for 60 days, 25,180; for 24 hours, 6,315. Stanhope, for 60 days, 16,049; for 24 hours, 14,340.

Parrots Prohibited

COLLECTORS have been advised that, by order of the Department of Agriculture under the Animal Contagious Diseases Act, the importation into Canada of parrots, parrakeets, cockatoos, macaws, lories, lorikeets and love birds is prohibited.

This order has been passed in view of the possibility of the transmission to human beings of a disease of parrots termed "psittacosis," which in the opinion of the Department of Health is dangerous.

Shipments of birds covered by this prohibiting order arriving by vessel are not to be permitted to be landed but must be exported from the country by the vessel bringing them in. Shipments of these birds arriving by rail are not to be delivered but are to be exported by the transportation company by which they were brought into the country. Prohibited birds arriving by highway are not to be permitted entry into Canada.

HERE AND THERE

When Governor Simcoe planned and constructed the Kingston Road in 1793, connecting the cities of Toronto and Kingston, one of the trading posts which had been established by the French at the mouth of Oshawa Creek, about 32 miles east of Toronto, was the nucleus of the present thriving city of Oshawa.

The first white settler, Benjamin Wilson, took up land and settled with his family in 1794. He died in 1821, and his tombstone may be seen near the site of his homestead.

The first business established in Oshawa appears to have been the grist mill and store built by J. B. Warren in 1837; part of the grist mill is still standing.

In 1842 the place now known as Oshawa, then known as *Skea's Corners*, was composed of a few scattered houses, two hotels, and three stores. Application was made through Mr. John H. Cameron, the member of the district, for a Post Office. The member replied that it would first be necessary to have a name for the village. After considerable discussion held in one of the local inns, and probably not curtailed in consequence, the name of *Sydenham* was practically decided upon, but when a number of Indians were admitted to the debate, they proposed *Oshawa* which refers to *crossing of a stream*. This name caught the fancy of the assembly and was adopted, forwarded to the member, and Oshawa Post Office was consequently established in 1842 From thence forward the history of this locality can be readily authenticated, and has been one of steady advancement.

In 1857 Oshawa was described in "Canada Directory" as a flourishing incorporated village of about 3,000 population, with several large manufacturing establishments; among the directory of business men was Jas. O. Guy, Harbour Master, Christopher Walsh, Collector of Customs, and Richard Welch, landing waiter.

The Customs port of Oshawa was established by order in council dated October 7, 1853. The oldest record extant is the registry of the schooner *Paragon*, dated February 10, 1854, built at Oshawa in 1853. In this record the name Thomas C. Scott, surveyor of Customs, is mentioned as having inspected the vessel, and certified to the description thereof. The register is apparently written and signed by Christopher Walsh, Collector of Customs, and like many of the records of those days is in very fine handwriting. The 64 shares, as mentioned in *Here and There* column of June, 1929, are proportioned equally among three men.

The work of the Customs port up to about 1905 seems to have been largely composed of shipping, cargoes of coal being the item most frequently mentioned. Passenger steamers called daily until 1912, and many of the older citizens have romantic recollections of moonlight excursions aboard the *Argyle* or the *Garden City*.

Curious letters received at various ports continue to reach the *Editor*. J. W. Shera, Collector at Edmonton, sent one in recently from an irate gentleman who had received the usual notice requesting payment of duty on a parcel of Easter greeting cards. The Easter spirit was strongly in evidence in the importer's reply:—

> My special duty, by the Grace of God, is to fight corrupt systems, officials, etc. The world says: "Allow them enough rope and they will hang themselves." God says: "As a man sows, so shall he reap." Be sure your sins will find you out, and your devilish practices cannot help you.

Here is rather a good prohibition story from across the border:—

A traveller stopped to change tires in a desolate region in the far West.

"I suppose," he remarked to a native onlooker, "that even in these parts of the country the bare necessities of life have arisen tremendously in price."

"You're right, stranger," replied the native, gloomily, "and it ain't worth drinking when you get it."

PREPARING TO RECEIVE BIG BRITISH DIRIGIBLE

Description of Arrangements at St. Hubert Customs Air Harbour

(*Editor's Note.*—Preparations for the anticipated arrival of the British dirigible, from England, are proceeding at the Customs Air Harbour, St. Hubert, Quebec. The following description of the mooring tower, and of the activities in general, was prepared for the REVIEW by Paul E. Jensen, Customs-Excise Examiner in charge of the Air Harbour.)

ENTERING the tower through large steel doors one arrives in the lobby where all the intricate machinery is located, and which might be called the "business end" of the tower. Here are three large winches for hauling the airship close so that the mechanical arm of the tower can make contact with the nose of the dirigible and be securely locked. Here also one sees hundreds of pipes, small and large, which carry supplies up through the tower to the different compartments, water for ballast, gas for the big envelope, and fuel for the motors. Telephone lines, electric connections, handles and gadgets are in evidence on all sides, as everything here is worked by electricity.

This illustration shows an aeroplane arriving at the St. Hubert air harbour from Albany, New York. The photograph was taken in the early spring and the mooring tower is seen in the background.

The elevator which ascends to the top platform, is in the centre of the lobby. Entering this one slides upwards past many small windows to the first floor, which contains the Commander's office and dressing rooms, as well as stores of parts of machinery. The next climb brings one to the main platform where passengers are to disembark to make their first contact with Canada, her people and hospitality. Here also is a platform on rails that can be moved in a circular manner around the head of the tower enabling the airship to discharge her cargo at any point.

The final ascent is made by iron stairs into the peak of the tower where the movable mechanical arm is stationed. This arm, which is a most intricate piece of machinery, interlocks with the cone of the dirigible and enables the airship to ride freely at the top of the mast.

As to the mechanical workings of the tower, it may be said that it is replete with all known and, until now, some unknown devices to make it as perfect a mooring tower as possible. Among the novelties are the mechanical eyes which automatically register whichever button or handle has been touched, thus affording a checking up on all operations.

This seven hundred acre airport already presents an animated scene. Numbers of huts and tents have been thrown up to serve as restaurants, etc. One of the hangars has been comfortably fitted up for living quarters for the dirigible's crew. Planes are ever coming and going. During the airship's stay about twenty aeroplanes will be used by Canadian commercial companies to carry passengers to and from Montreal. The Canadian National Railways has constructed two new tracks with a spur from the main line and will probably be able to handle about 50,000 people a day.

In addition to regular officers a detachment of 360 soldiers will help to regulate traffic in the vicinity of the dirigible as well as throughout the airport.

VICTORIA HAD GOOD YEAR

Increased Collections at Busy B.C. port

VICTORIA, Canada's gateway to the Orient, collected in the fiscal year 1929-30 Customs-Excise revenue totalling $3,008,512, according to statistics supplied to the Review by the Collector, F. W. Davey. This amount, which is $37,864 in excess of collections taken in the previous year, was made up of Customs, $2,458,522; Excise $549,990. Customs entries for the year totalled 22,661, Excise entries 2,776, export entries 3,547.

In the Customs Postal Parcels Branch 38,879 packages were received. Duty and sales tax amounted to $104,254; small collection entries numbered 1,780, and Long Room entries 1,051. In the Express Branch duty and sales tax totalled $76,978; small collection entries 730; Long Room entries 689.

Other statistics furnished by Mr. Davey, covering the year 1929-30, are as follows:—

Vessels reporting inwards from sea, 2,224; outwards, 2,039. Vessels reporting inwards coastwise, 3,480; outwards, 3,700. Vessels on the register on March 31, 1930, 501 ships; vessels registered during the year, 44; number of registries closed, 17. Automobiles reporting inwards numbered 10,033, an increase over the previous year of 1,234; outwards, 11,207, an increase of 1,148; passengers, inwards 28,177; outwards 31,033; foreign aeroplanes, inwards 456; outwards 456.

THE FAMILY ALBUM

L. C. Macnutt, Collector of National Revenue at Fredericton, New Brunswick, was appointed to his present position in 1909. Mr. Macnutt was born in Londonderry, Nova Scotia, but has resided in Fredericton since 1878. He served the city as alderman from 1887 until 1894. For thirty years a well-known journalist, Mr. Macnutt was successively editor of the *Fredericton Maritime Farmer* and the *Fredericton Daily Herald.*

L. C. Macnutt, Collector of National Revenue, Customs and Excise Divisions, Fredericton, N.B.

A recent letter, from the Director of the New Brunswick Government Bureau of Information and Tourist Travel, to the Collector at Fredericton, reads in part:—

> It is a great pleasure to feel that we have the enthusiastic co-operation we constantly receive from you personally, and from your officers in the work we are endeavouring to carry out.

INCREASED FACILITIES AT PEACE BRIDGE

New Improvements for Speedy Handling of Travel

THE $180,000 extension project on the Canadian and United States ends of the Peace Bridge between Fort Erie and Buffalo is sufficiently advanced to afford some measure of relief for the daily and holiday traffic. Five new Customs buildings have been constructed at the Canadian end, replacing three old ones, and provision has been made for three additional lanes of traffic, making a total of eight. The new buildings have 50-foot towers from which project powerful floodlights to be played upon motor vehicles. It will now be possible to greatly facilitate the passage of automobiles.

On the United States side the project is comprised, in the main, of widening the approach, giving it a maximum width of 90 feet. An additional extensive widening approach is contemplated for next year.

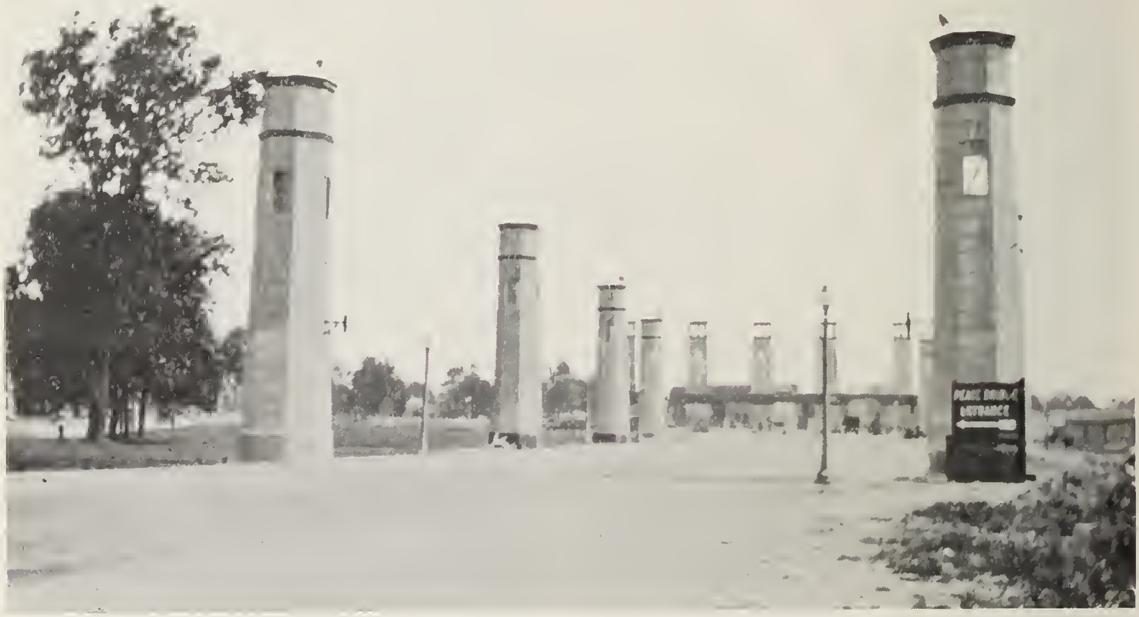
The efficiency of the two terminals it is expected will be increased greatly, and congestion curtailed to a large extent.

The traffic for the two months of last year and this year at the Peace Bridge is as follows:—

April and May, 1929, 284,488 automobiles; April and May, 1930, 334,623 automobiles.

Ferry traffic, April and May, 1929, 29,955 automobiles; April and May, 1930, 29,841 automobiles.

The Peace Bridge shows an increase for the two months of 50,135 automobiles over last year.



The new lighting system on the towers at the Peace Bridge is now in operation. There are five towers on each side of the driveway and five towers over the top of the Customs Office. The towers are 50 feet high. The first four towers, that is two on each side, have 1,000 watt lights each, the next six towers have 2,000 watt lights each. The center tower over the Customs Office has two 1,500 watt lights and the other four towers two 1,000 watt lights. In addition there is a light bracket on each of the towers having ten 300 watt lights.

VANCOUVER HAD SUCCESSFUL FISCAL YEAR

Net Increase in Customs and Excise Collections

NOTWITHSTANDING the reduction in the sales tax rate, effective early in the fiscal year 1929-30, and general business conditions, the Customs-Excise port of Vancouver finished the fiscal year with a net increase in collections on account of Customs and Excise revenue of $84,524.

This increase is made up as follows:—Customs duties, $574,453; Excise tax on imports, $3,566; Excise duties, $37,736; total, $615,755.

Decrease: Sales tax on imports, $409,390; sales and Excise tax (domestic), $72,506; sundry collections, $49,334; total, $531,231.

Net increase, $84,524. All branches other than the sales tax shared in the increase.

The Customs Postal Parcels Branch handled several thousand more parcels than during the previous fiscal year and finished with increased collections of $5,590. The Express Branch had 490 more entries with an increase in collections of $40,006.

Examiners had a busy year issuing 26,990 manifests, examining 144,741 pieces of baggage, 43,047 of which were forwarded in bond and 101,694 examined and released.

Foreign vessels entering numbered 2,619; seaplanes 67 and aeroplanes 50, a total of 117 foreign aircraft.

Cash collections by this branch were $14,426, an increase of $2,304 over the previous fiscal year.

Revenue in Detail

The following statement gives the Customs-Excise revenue at Vancouver, B.C., for the past two fiscal years:—

1929-30: Total number of entries, Customs, 147,554; duty collected on import entries, $14,119,476; sales tax collected on imports, $931,145; Excise tax collected on imports, $108,292; total of import collections, $15,158,913; Excise tax cash book collections, $1,585,845; Excise duty cash book collections, $1,178,257; accountant's sundry collections, $28,634; total collections, $17,951,650.

1928-29: Total number of entries, Customs, 140,946; duty collected on import entries, $13,545,022; sales tax collected on imports, $340,535; Excise tax collected on imports, $104,726; total of import collections, $14,990,284; Excise tax cash book collections, $1,658,351; Excise duty cash book collections, $1,140,521; accountant's sundry collections, $77,968; total collections, $17,867,126.

Imports and Exports

Figures compiled by the Vancouver Harbour Commissioners show the total imports for 1929 amounted to 5,068,912 tons as against 4,846,166 tons in the previous year, representing an increase of 222,746 tons. Total exports in 1929 were 4,528,977 tons as against 5,053,621 tons in 1928.

Exports to the Orient in 1929 reached a total of 1,607,818 as compared with 1,523,052 in the former year, which represents a net increase in total exports to the Orient during 1929 of 84,766 tons.

Flour Export

The total number of barrels of flour exported last year was 2,759,144 barrels, which indicates that the volume of the export of this commodity was increased by 969,504 barrels over the previous year's total, which was 1,789,640 barrels.

The total amount of flour shipped to China, namely, 1,737,782 barrels, showed an advance of 591,168 barrels as compared with the former year.

The number of barrels of flour exported to Japan during 1929, namely, 776,070, indicates an improvement in the export to Japan of this commodity to the extent of over 60 per cent.

MONTREAL SHIPPING

Sea-going vessels arriving at the port of Montreal during the season of 1929 totalled 1,283 with a total net tonnage of 4,637,800. Of this number 986 were British, registering 3,569,359 net tons; 101 Norwegian, registering 233,752 net tons; 48 United States, registering 208,631 net tons.

RECORD MONTH FOR PREVENTIVE SERVICE

THE Preventive Service experienced one of its busiest months on record in May, 1930, when Customs-Excise seizures reported reached the high mark of 462. Of these 359 were Customs and 103 Excise. In May, 1929, seizures totalled 329; Customs 218, Excise 111. Ontario led the other provinces with 162 seizures, and Nova Scotia came next with 76. In the remaining provinces seizures for May were:—

Prince Edward Island, Customs 11, Excise 1; New Brunswick, Customs 3, Excise 3; Quebec, Customs 45, Excise 22; Headquarters (Ottawa), Customs 17, Excise 1; Manitoba, Customs 16, Excise 8; Saskatchewan, Customs 6, Excise 30; Alberta, Customs 12, Excise 13; British Columbia, Customs 36, Excise nil.

Included in the foregoing seizures were 1,108 gallons of spirits, 255 gallons of beer, 247 cigars, 46,760 cigarettes, 64 ounces of narcotic drugs, 27 complete stills, 38 automobiles, 6 vessels.

Seizures for the first two months of the present fiscal year numbered 816; Customs 611, Excise 205. For the corresponding months of 1929 the total was 643; Customs 414, Excise 229.

THE CAT AND THE MOUSE

The Customs cruiser *Margaret* watching the movements of a rum-runner off the shores of Canada. This familiar game of "hide and seek" invariably ends in failure for the rum-runner.

SALES TAX IN GERMANY

An Appraisers' Bulletin has been issued to the effect that from the information before the Department, the German sales tax has been increased, as from the 1st April, 1930, from 0·75 per cent to 0·85 per cent.

MONTREAL EXPRESS

At the Customs Express Branch, Montreal, during May, 1930, duty collected amounted to $313,842; number of packages delivered totalled 18,345, and entries received 4,325.

ITEMS FROM THE INCOME TAX DIVISION

Family Corporations

A circular letter, signed by Mr. C. S. Walters, Commissioner of Income Tax, has been sent to companies in Canada known as "Family Corporations." It reads as follows:—

On the 30th May, 1930, the law pertaining to "Family Corporations" was amended. The law as amended is set out below, the amendments effected being underlined.

If your company is not a Family Corporation within the definition then this letter is of no interest to you. Otherwise it may be.

In respect of Family Corporations of 1928 and prior periods it was required of the shareholders to elect to be treated as a Family Corporation before the corporation was assessed to corporate tax. Corporations were assessed at different periods and therefore the time at which election of shareholders was to have been lodged was variable. The date at which election must now be made is definite, that is, before thirty days from the 30th April in each year (the date on which returns of income by corporations must be made).

The thirty days in respect of the 1929 period have now expired but the Honourable the Minister of National Revenue, in order that the shareholders of Family Corporations may not be taken by surprise by the shortening of the election period, has extended the time for the filing of election thirty days from the 14th June, 1930. That is, the election must be made in respect of the 1929 taxation period on or before the 14th July, 1930, and be filed in duplicate.

In respect of the year 1930 the election must be made on or before the 30th May, 1931, and so on for each subsequent period.

The law relating to Family Corporations now reads:—

"2. In this Act, and in any regulation made hereunder, unless the context otherwise requires,

(*d*) "family corporation" means a corporation (other than a "personal corporation") seventy-five per centum of the stock of which is owned by the members of one family, one or more of which members take an active part in the business operations of the corporation, or a corporation (other than a "personal corporation") eighty per centum of the stock of which is owned by persons actively employed in the business of the corporation or by such persons and their families;"

"22. (1) The shareholders of a family corporation may elect *any time within thirty days after the date on which returns of income by corporations are to be made* that in lieu of the corporation being assessed as a corporation, the income of the corporation be dealt with under this Act as if such corporation were a partnership, and each shareholder *resident in Canada* shall then be deemed to be a partner and shall be taxable in respect of the income of the corporation according to his interest as a shareholder. *Provided however that the corporation, notwithstanding any such election, shall continue to be liable in respect of the interest of any non-resident shareholder in the income of the corporation.*

(2) In order that the provisions of this section shall be applicable to any corporation and the shareholders thereof, a notice in writing of the election of the shareholders to have the same applied shall be mailed to the Minister by registered post by the secretary or other duly authorized officer of the corporation and such notice shall have attached thereto a duly certified copy of a resolution of the shareholders electing that the provision apply."

Depreciation Schedules

An official memorandum signed by Mr. C. S. Walters, Commissioner, has ben sent to Inspectors of Income Tax, regarding *Depreciation Schedules.* It reads as follows:—

To properly comply with Memorandum of 28th July, 1927, it is necessary to segregate the depreciable assets and depreciation reserves applicable thereto as at 1st January, 1917, or the beginning of the first taxation period, plus subsequent additions, into their respective classes as hereinafter referred to and thereafter depreciation should be allowed on the cost of assets as determined in accordance with the Memorandum until the total of

(1) the depreciation reserve as at 1st January, 1917, or the commencement of the first taxation period, plus

(2) depreciation allowed in taxable periods, plus depreciation sustained but not written off in non-taxable periods, *less* depreciation included in reserves in respect of assets disposed of or no longer used in the earning of income and whose cost has been deleted from the total cost upon which depreciation is calculated,

equals the admitted cost of the class of asset covered. Prior to such time it is not necessary to specify any portion of any class of asset as having been fully depreciated but each class of asset will be depreciated as a whole irrespective of when certain portions thereof may have been purchased.

When the depreciation reserve equals the admitted cost of the asset, depreciation will from such time be calculated on the cost of additions only. If the reserve in respect of additions ever reaches the admitted cost of the additions, depreciations will only be calculated on admitted cost of subsequent additions. Care must be taken to see that taxpayers do not by means of slightly reducing the normal charge for depreciation in any year achieve the result of never having the reserve equal the asset and thus claim depreciation on the full cost of asset each year instead of on additions only which latter would be the case if normal depreciation were charged each year.

Where a company or an individual carrying on business has not charged full depreciation in a period in which a profit was realized as determined by the Department for Income Tax purposes (before deduction of statutory exemption) and such period cannot be re-opened on account of the lapse of time, depreciation sustained but not written off or allowed for Income Tax purposes, up to the extent of the profit so realized, will not be regarded as applicable to such period but will be allowed as a deduction in a subsequent taxable period as set out in the ruling of 28th July, 1927. With this exception the full depreciation applicable as usual rates will be deemed to apply to all taxation periods up to 1927 inclusive. For 1928 and subsequent years 50 per cent only of the normal depreciation will be deemed to have been incurred in certain cases as covered by Memorandum of 4th January, 1929.

It will be understood that such assets as buildings on which a low rate of depreciation applies, must be classified separately from machinery and equipment but that generally it will not be necessary to distinguish between classes of buildings and classes of machinery and equipment although rates applicable to certain assets within a class may vary to a certain extent. Such equipment as automobiles, motor trucks, etc., on which high rates of depreciation are allowable should not be combined with ordinary machinery and equipment on which 10 per cent is allowed.

A depreciation schedule giving effect to the foregoing should ultimately be supplied with each file where applicable. Schedules should be submitted with 1929 returns in all cases where it appears that the margin for further depreciation allowance is small. Where there is obviously still considerable depreciation allowable the preparation of the schedule may be postponed until such time as the more urgent cases have been dealt with.

If on the preparation of the schedule it is shown that some class of asset has been over-depreciated while others have still some margin left, the excess depreciation may be transferred to apply against the assets not fully depreciated.

AT ST. HUBERT

Eight aeroplanes of a total value of $64,581 were imported at St. Hubert's Customs Air Harbour during May, 1930.

Aeroplanes reported inwards during May totalled 54, outwards 46; passengers inwards 25, outwards 78; bags of mail inwards 591, outwards 217; baggage examined 32 pieces; newspapers brought in by new express air service 69 pieces.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the three months of the fiscal year, June, 1929, and June, 1930. Decreases marked*.

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	35,933 71	34,695 72	* 1,237 99				
Halifax	487,228 45	535,314 26	48,085 81	Winnipeg	3,035,704 83	2,751,951 99	*283,752 84
St. John	446,331 56	424,987 89	* 21,343 67	Regina	526,512 37	491,989 40	* 34,522 97
Quebec	883,028 39	927,566 51	44,538 12	Saskatoon	201,178 28	188,074 54	* 13,103 74
Montreal	18,141,370 38	18,492,896 00	351,525 62	Prince Albert	27,082 72	31,236 68	4,153 96
Ottawa	2,001,677 75	2,309,104 21	307,426 46	Calgary	1,108,419 46	1,275,189 19	166,769 73
Kingston	315,073 83	153,795 93	*161,277 90	Edmonton	402,283 50	312,233 81	* 90,049 69
Belleville	377,108 07	419,807 32	42,699 25	Vancouver	3,684,065 89	4,124,887 69	440,821 80
Toronto	15,182,514 85	15,801,938 30	619,423 45	Yukon	24,430 35	19,721 65	* 4,708 70
Hamilton	4,543,310 02	4,757,946 69	214,636 67	Head Office	3,228 51	1,458 92	* 1,769 59
London	4,886,283 62	5,754,346 97	868,063 35				
Ft. William	280,474 61	234,283 16	* 46,191 45	Totals	56,593,241 15	59,043,426 83	2,450,185 68

NEWS AND COMMENT

Prince Albert, Sask.: The Minister of National Revenue has sanctioned the promotion of T. E. Phillips from Acting Inspector of Income Tax to Inspector of Income Tax, at Prince Albert, Saskatchewan.

Saint John, N.B.: During the rush of payments on April 30th last the Inspector of Income Tax at Saint John, New Brunswick, found in his mail a Hundred Dollar Bill of the Bank of Nova Scotia with an unsigned note "Enclosed you will find hundred dollars towards the income tax." The money was received in an envelope postmarked Saint John, 2 p.m., April 28, 1930.

Fredericton, N.B.: The port of Fredericton, the picturesque and historic capital of New Brunswick, finished a record year on March 31, 1930, according to statistics supplied by the Collector, L. C. Macnutt. The Customs-Excise revenue for the year 1929-30 amounted to $1,122,046. The largest collections previous to this were taken in 1928-29 when the revenue totalled $1,061,275. Collections for the fiscal year 1929-30 were made up as follows:—

Customs (including sundry collections), $885,750; Excise, $236,296. Import duties totalled $835,794 and Excise duties $215,074. Sales tax on imports amounted to $45,681. Total number of import entries for the year, 3,446; freight and express manifests, 3,105. Parcels received at the Customs Postal Parcels Branch totalled 4,279. At the Express Branch 1,970 parcels were delivered during the year. The Customs-Excise work at Fredericton is performed by a staff of eight.

Toronto: Thousands of delegates to the Shriners Convention were conveyed to Toronto by means of seventy-six special trains. The first of the great vanguard reached the city Saturday, June 7th. During Sunday the influx gathered momentum, and by Monday it had reached its height, when during the whole day and part of the night special trains arrived at frequent intervals. Many of the delegates, however, travelled in special coaches attached to the regular trains. Earlier in the week exhibition paraphernalia consisting of circus equipment, trained horses, elephants, noise-making machines, was brought in.

During the convention practically 24-hour Customs service was maintained at the Coliseum at the Exhibition Grounds. Many and varied were the questions put to Customs officials both at the Coliseum and elsewhere, involving rates of duty, Customs procedure, liquor permits, and so on. The convention came to a close Thursday evening, June 12. No complaints were received by the Collector, J. H. Bertram, during the entire proceedings but, on the contrary, many of the Shriners expressed their appreciation of the splendid work and personnel of the Canadian Customs.

At the Customs Postal Parcels Branch, Toronto, duty collected for the month of May, 1930, totalled $81,463; entries numbered 3,328; packages delivered 38,579. At the Express Branch $411,868 was collected in duty; entries numbered 5,791; packages delivered 47,061. At the Leaside Air Harbour Canadian aeroplanes reporting inwards numbered 19, outwards 22; United States aeroplanes inwards 9, outwards 7; passengers inwards 22, outwards 10; pieces of baggage inwards 21; bags of mail 101.

Ottawa: The Department receives letters frequently from outside sources commending the courteous service of its officers. Here is one received from R. B. McDougald, Assistant to the Vice-President, Detroit International Bridge Company:—

> The Customs staff at the Ambassador Bridge is deserving of every commendation for the courteous and prompt manner in which the thousands of motorists were handled at the Bridge over the Decoration Day week-end. We have received many congratulatory messages on the efficient way the traffic was moved without any waiting in line on the streets, or any undue delay in passing inspection. The flow of traffic really started about midnight on Thursday and kept up over Sunday night into the early hours on Monday. Please accept the sincere appreciation of our organization for the splendid co-operation given by the Canadian Customs staff on duty at the Ambassador Bridge.

Richmond Road, N.B.: Tourist traffic at Richmond Road, New Brunswick, started the new season with a rush. Permits issued during April and May, 1930, show an increase over the corresponding months of last year of over 100 per cent. Automobile permits issued to United States tourists during April and May, 1930, for periods up to 60 days, totalled 358; in April and May, 1929, they totalled 240. Permits issued to United States tourists for the 24-hour period in April and May, 1930, totalled 5,094; in April and May, 1929, they totalled 2,498. During April and May, 1930, Canadian cars reporting outwards to the United States numbered 3,156; for the corresponding months of 1929 they numbered 1,269. W. H. Lindsay is the officer in charge at Richmond Road.

Niagara Falls, Ont.: Tourist traffic over the two bridges at Niagara Falls, the Falls View and the Lower Arch, and the one at Queenston, was heavy in May, 1930. During the month 11,888 touring permits, good for 60 days, were issued at the three bridges.

Total number of automobiles, 228,137; Canadian automobiles, inwards 43,500, outwards 44,323; foreign automobiles, inwards 71,506, outwards 68,810. Other vehicles numbered 11,300; inwards, 5,556, outwards 5,744. Total number of passengers was 997,016; inwards 500,327, outwards 496,689.

VANCOUVER SHIPPING

At the port of Vancouver, B.C., a total of 23,296 vessels of all classes, with a total net tonnage of 11,911,026 tons, reported inwards and outwards during the calendar year 1929. In 1928 vessels entering and leaving totalled 22,084 with a net tonnage of 11,742,571. The number of deep-sea vessels entering the port of Vancouver in the calendar year 1929 totalled 1,295, representing fifteen nationalities. Of this total 466 vessels were from Great Britain, 372 from the United States and 219 from Japan.

* * DEPARTMENTAL RULINGS * *

Until otherwise determined, peanut butter imported from the United States is considered to be dutiable at the duty of seven cents per pound under tariff item 18.

Printed advertising box top wraps, per sample. Tariff item 178.

Corn cob pipes and small packages of cut tobacco received by mail as samples. Corn cob pipes. Tariff item 656. Cut tobaccos. Tariff item 144.

Electric tractors. Not entitled to entry under tariff item 428.

Until otherwise determined, ice enclosed with vegetables need not be included with the weight of the vegetables and packages for duty purposes.

Automatic Oil Burners for use with furnaces or boilers for heating buildings. Tariff item 443 (4).

Kari Keen Karrier, a special automobile luggage trunk of steel designed to be carried in rear of an automobile. Tariff item 622.

Hearing Horns, Ear Trumpets and Ear Phones, per illustrations, for use by deaf persons. Tariff item 482.

Steam and hot water boilers for heating buildings. Tariff item 443.

The Carl Zeiss Universal Measuring Microscope, an optical measuring gauge in which one main microscope for observation of the work and two auxiliary microscopes for reading the scales are incorporated, designed for the measuring of all dimensions of a screw thread, including the correct pitch diameter, and the checking, laying-out or spotting of all kinds of jigs, templets and forming tools. Tariff item 462.

Spiral rivetted and lock bar pipe of wrought iron or steel. Tariff item 397 (*d*).

Insulating Board, known as "Fibrofelt," made of flax and rye straw. Tariff item 192. Paper covered printed book, entitled "Spalding's Official Basketball Guide and Official Rules." Tariff item 171.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Camping Equipment

E. J. Struthers, Collector at Rock Island, Quebec, writes:—

In the September 1929 number of the Review the advantage of not taking cash deposits on tourists' camping equipment was presented in a letter by Officer F. L. Whiting of Stanhope, Quebec.

In support of Mr. Whiting's suggestion, I present the following:—Out of a total of 330 tourist deposits taken in at Rock Island during the fiscal year 1929-30, 105 of them were for camping equipment. In the aggregate this represents a considerable sum of money, which, had it been left in the pockets of the depositors, might have been spent in Canada.

From its very nature, camp equipment, usually being of a bulky nature, would not be carried unless it was to be used for a long trip, and would appear to be a better risk for entry without deposit than some small article of considerable value, such as a movie camera.

Advertising Matter

W. E. Smallbone, of the staff at Oshawa, Ontario, writes in part:—

I am particularly interested in the *Letter Bag* and *Question Box* of the Review, and would like to see a discussion of the following matter:—

Advertising matter often arrives at a port bearing duty paid stamps. Quantities of similar matter arrive bearing no stamps. In order to fully protect the revenue could it not be made compulsory for exporters to affix duty paid stamps on all advertising matter entering the Dominion?

Bonds for Tourists

J. H. Spence, Collector at Brantford, Ontario, writes:—

With reference to the correspondence in the *Letter Bag* concerning Form E.50 where a bond for six months is taken out by a tourist, the procedure followed at this port has been to issue a new permit on Form E.50, giving it a port number starting at No. 1 on the 1st April. This is made out for the balance of the six months from the date of first entry into Canada. The original permit is then returned to the port where issued, and the necessary notation regarding the bond is filled in on the back in the space provided for same. This cancels the permit at the frontier port. We get particulars from the tourist regarding the address where he wishes us to forward a cheque when returning his deposit, and when he finally leaves the country, no matter at what place, our permit is returned to us in the usual way, and we are thus enabled to cancel the bond and return the amount of the deposit to the tourist. We have not experienced any trouble in this connection, it works out very well, and we do not have to write to the diffierent frontier ports asking if the tourist has left the country.

The Review is always eagerly awaited by the staff at the port of Brantford as there is always something of interest to all.

Instructive and Entertaining

From O. H. Talbot, Collector at London, Ontario, comes this appreciative letter:—

I wish to congratulate you on the high standard of the Review. It continues to be highly instructive and entertaining. I am always deeply interested in the questions and answers and am convinced that the Service greatly gains by this department of the Review.

The April number was especially good. Mr. Jensen's article "Brave Pilots of the

Purple Twilight" is very interesting. I have seen Mr. Flynn's signature (Niagara Falls) for forty years, but this is the first time I have seen his face. There is much room for thought in the article "From the Dust of Dead Years."

London must be a healthy city. Of five former Customs officers now on the Superannuation List, three are over 86 years of age and in the best of health, and one, Archibald Sharp, our former dry goods appraiser, is making his first return trip to the old land in June, since he left there 68 years ago. He arrived in New York during the Civil War but Great Britain was being so criticized then that he soon left for Toronto and later came to London where he has since resided. He is now in his 89th year.

THE QUESTION BOX

The following questions were asked in the last number of the Review:—

(1) Should wind instruments of silver, adapted for band or orchestra, be rated under item 597 or 598?

(2) A tourist enters Canada in his automobile after the border Customs is closed, and reports at the next port, miles from the boundary. Can a tourist's permit be issued, or is he to return to the port of entry, and apply for a permit there?

(3) A United States automobile arrives at a boundary port in Canada bearing a dealer's licence plate of some particular state, and applies for a tourist permit. As dealers' plates are only issued for demonstration purposes, and the car not being owned by the operator, is he entitled to an E.50 Amended 1927 tourist permit?

The answers are:—

(1) Wind musical instruments of silver or other material, such as are commonly used as brass band instruments, are classified for duty purposes under tariff item 598.

(2) This question was dealt with in the May number of the Review. See letter from J. D. Chase of Fredericton, N.B., in the *Letter Bag* and the *Editor's Note* thereon.

(3) The tourist regulations of some years ago prohibited the issuance of a tourist permit to one who was engaged in the automobile business. This restriction was subsequently removed and since that time consideration has been given to many cases of *bona fide* tourists proceeding to Canada with their families on a pleasure trip, but driving an automobile equipped with dealer's licence plates. In such cases the Department has determined that upon the operator of the vehicle producing satisfactory evidence as to his right to use the car, and as to his *bona fides* as a tourist, he is granted a tourist permit. It is usual in such cases to suggest to the operator that he carry with him a letter of identification establishing his right to use the car.

These questions will be dealt with in the next number:—

(1) A Canadian tourist leaves Canada for the United States with a new automobile valued at $1,000. Through misfortune on his trip he damages his car and repairs to same are effected in the United States to the extent of $250. In view of the fact that he is returning to Canada a car not increased in value by the repairs, over what it was when exported, would such repairs be considered as the "wear and tear on the trip," mentioned on the reverse of Permit Form C-12 Amended, and be free of duty?

(2) Would a storekeeper entering Canada as a settler be allowed to enter, duty free as settlers' effects, such articles as counter scales, coffee grinders, show cases and articles of that nature, providing he had owned them abroad for six months?

(3) A Customs and Excise officer resigns after ten years service. For four years he has been paying the premiums on a Government insurance policy, monthly deductions being made from his salary cheque. Can he continue this insurance after leaving the service, and if so, will he be permitted to pay the premium monthly?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY-JUNE

ADDITIONS

Nova Scotia

Yarmouth: A. S. Fuller, O.A.S., G. H. Hopkins, Customs Excise Examiners.

New Brunswick

Moncton: J. F. Jones, O.A.S., Customs Truckman.

St. Stephen (Milltown): G. R. Jones, O.A.S., Customs Excise Examiner, Grade 1.

(Upper Mills): N. D. Smith, Customs Excise Enforcement Officer.

Woodstock (Andover): Leonard Johnston, O.A.S., Customs Excise Enforcement Officer.

(Richmond Road): W. L. Hayden, Customs Excise Enforcement Officer.

Quebec

Drummondville: C. R. Fleurent, Customs Excise Examiner.

Montreal: B. J. E. Bourbeau, F. J. O. Tessier, Customs Excise Clerks; J. A. Goulet, O.A.S., Customs Guard; Alphonse Paquin, Customs Guard.

Quebec (Blanc Sablon): Alfred Cormier, Customs Excise Enforcement Officer.

Rock Island: Amedee Dorais, Customs Excise Examiner.

St. Armand: Edward N. Morgan, Customs Excise Examiner.

St. Johns (Cantic): Roland Leblanc, Customs Excise Examiner.

(Frelighsburg): Joseph Hebert, Customs Excise Examiner, Limited Service Outport.

(Lacolle): R. F. Lamoureux, Customs Excise Examiner.

(Roxham Road): G. J. Brunelle, O.A.S., Customs Excise Enforcement Officer.

Sutton: Arthur Grieves, F. E. Macey, Customs Excise Examiners.

(Abercorn): Lucien Tremblay, Customs Excise Examiner, Grade 1 Outport.

(Glen Sutton): D. G. Eldridge, Customs Excise Enforcement Officer.

Ontario

Bridgeburg: Alexander Cant, R. J. Coulson, O.A.S., D. F. Klaus, O.A.S., E. J. Sheppard, O.A.S., Customs Excise Examiners.

Brockville: Robt. Snelson, O.A.S., Customs Excise Examiner.

Fort Frances: L. C. Delgaty, O.A.S., G. L. Pierce, O.A.S., Customs Excise Examiners.

Fort William (Pigeon River): C. R. Swanson, Customs Excise Examiner.

Gananoque: F. H. Goos, Customs Excise Examiner.

(Rockport): C. D. R. Hutcheson, Customs Excise Examiner, Limited Service Outport.

North Bay (Timagami): R. W. Storey, Customs Excise Enforcement Officer.

Orillia (Bala): S. M. Jackson, O.A.S., Customs Excise Enforcement Officer.

(Gravenhurst): F. B. Johnston, Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

(Lake Joseph): John Hudson, O.A.S., Customs Excise Enforcement Officer.

Ottawa (Carleton Place): W. J. Reynolds, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Parry Sound: D. H. Macfarlane, Customs Excise Examiner.

Prescott: D. M. Mackay, Customs Excise Examiner.

Sault Ste. Marie: Norval Grant, O.A.S., Customs Excise Examiner.

St. Thomas (Port Stanley): J. F. Quinn, Customs Excise Examiner, Grade 1 Outport.

Toronto: W. M. Ferguson, O.A.S., Customs Excise Clerk; Howard Heimbach, Office Boy; V. A. Horton, O.A.S., P. E. Mitchell, G. M. Walker, O.A.S. Customs Excise Clerks.

Wallaceburg (Port Lambton): J. L. Young, O.A.S., Customs Excise Enforcement Officer.

(Sombra): C. J. Nixon, O.A.S., Customs Excise Enforcement Officer.

Windsor (Sandwich): F. C. C. Newell, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Manitoba

Emerson: L. B. Ashby, Customs Excise Examiner; G. M. Watson, Special Customs Examiner (female).

Saskatchewan

North Portal (Fairlawn): W. J. Reilly, O.A.S., Customs Excise Enforcement Officer.

Regina: W. A. Stevenson, Customs Excise Clerk.

Alberta

Calgary: Harry Fay, O.A.S., Customs Excise Examiner.

(Banff): R. F. Cowin, Customs Excise Examiner, Limited Service Outport.

Edmonton: E. L. Callaghan, O.A.S., Customs Excise Clerk.

Lethbridge: W. C. Laing, Customs Excise Clerk.

British Columbia

Abbotsford (Huntingdon): J. C. Ross, O.A.S., Customs Excise Examiner.

New Westminster (Pacific Highway): A. R. Burton, O.A.S.; W. E. Chambers, P. D. Sanders, O.A.S., Customs Excise Examiners.

Vancouver: W. McInnes, O.A.S., Customs Truckman; Chas. Rowan, O.A.S., Clerk, Grade 1.

Preventive Service

Chester Beaton, O.A.S., M. F. Donovan, Special Customs Excise Officers, Grade 1; J. A. Leduc, Customs Excise Enforcement Officer; J. R. Macdonald, Special Customs Excise Officer, Grade 1; J. H. Noble, Adam Robertson, Special Customs Excise Officers, Grade 2; Antonio Roy, Customs Excise Enforcement Officer; R. A. Snow, Special Customs Excise Officer, Grade 1; Alphonse Turgeon, Jr., Special Customs Excise Officer, Grade 2.

Inspection

W. B. Anderson, Wm. C. Greene, L. A. Matthews, Excise Tax Auditors; Hazel Lewis, Stenographer, Grade 2.

Administrative

J. E. Conway, Clerk, Grade 1; E. S. Huson, H. P. Morris, S. McCullough, Clerks, Grade 3; Miss F. A. Smith, Stenographer, Grade 2; B. Williams, Clerk, Grade 2; C. A. Wright, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: J. M. Baxter, C. S. Cave, Customs Excise Examiners; J. H. Sutherland, Customs Appraiser (Divisional).

Quebec

Montreal: Patrick Fox, Customs Truckman; Graham Hardy, Computing Clerk; Gaston Laporte, Customs Guard; Napoleon Provost, Assistant Customs Appraiser.

Ontario

Brantford: W. A. Robinson, Customs Excise Clerk.

Sault Ste Marie: G. E. Trevelyan, Customs Excise Examiner.

Toronto: Robt. McAllister, Principal Clerk.
(Barrie): C. R. Kendall, Sub-Collector of Customs and Excise, Grade 1.

British Columbia

Abbotsford (Huntingdon): H. G. Bates, Customs Excise Examiner.

Vancouver: Rex Meakin, Customs Excise Examiner; Chas. Sterling, Customs Excise Clerk.
(Englewood): R. H. Armstrong, Customs Excise Enforcement Officer.

Preventive Service

A. E. Hurd, Clerk, Grade 3; G. O. Paterson, Special Customs Excise Officer, Grade 2.

Inspection

J. G. Cooney, Excise Tax Auditor; Miss M. G. Stewart, Stenographer, Grade 2.

Administrative

T. E. MacDonald, Clerk, Grade 4.

PROMOTIONS

New Brunswick

Saint John: C. P. Wetmore, from Express and Postal Computing Clerk to Computing Clerk.

Quebec

Montreal: Joseph Belisle, from Customs Excise Supervising Officer to Superintendent of Customs Excise Examiners; A. L. S. Bertin, from Express and Postal Computing Clerk to Special Exciseman, Grade 1; F. J. J. Bonetto, from Customs Excise Examiner to Special Exciseman, Grade 1; J. P. F. E. Courtemanche, from Typist, Grade 2, to Customs Excise Examiner; L. L. Gagnon, from Customs Excise Examiner to Express and Postal Computing Clerk; Henri Hervieux, from Clerk, Grade 1, to Customs Excise Clerk; J. F. L. Lalonde, from Customs Truckman to Customs Excise Clerk; J. D. A. Myre, from Typist, Grade 2, to Express and Postal Computing Clerk; G. E. Power, from Clerk, Grade 1, to Customs Excise Clerk; J. A. St. Jean, G. B. Walsh, from Special Excisemen, Grade 1, to Special Excisemen, Grade 2.

Quebec: Joseph LeBlond, from Customs Truckman to Customs Excise Examiner.

Ontario

Belleville: P. J. Leonard, from Customs Excise Examiner to Special Exciseman, Grade 1.

Fort William: J. W. Crowe, from Cashier and Computing Clerk to Assistant Customs Appraiser.

Oshawa: C. A. Freeman, from Express and Postal Computing Clerk to Computing Clerk; E. G. W. Richardson, from Cashier and Computing Clerk to Customs Excise Cashier.

OTTAWA: J. P. Farrell, from Customs Excise Clerk to Cashier and Computing Clerk.

TORONTO: J. E. Arthur, from Customs Excise Clerk to Express and Postal Computing Clerk; H. R. McComb, from Customs Excise Examiner to Cashier and Computing Clerk; John Robinson from Cashier and Computing Clerk to Computing Clerk.

(West Toronto): Archie Irwin, R. C. Russell, from Customs Excise Clerks to Express and Postal Computing Clerks.

MANITOBA

WINNIPEG: T. P. Boland, from Cashier and Computing Clerk to Special Exciseman, Grade 1.

BRITISH COLUMBIA

VANCOUVER: W. C. Arsenault, from Computing Clerk to Assistant Customs Appraiser; R. A. Barrett, from Customs Excise Clerk to Special Exciseman, Grade 1; C. J. T. Casparson, from Customs Truckman to Customs Excise Clerk; B. S. Cusack, from Customs Warehouse Keeper to Express and Postal Computing Clerk; Robert Kelso, from Customs Excise Clerk to Express and Postal Computing Clerk; G. C. Walker, from Customs Truckman to Customs Excise Clerk.

PREVENTIVE SERVICE

F. R. Inglis, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2.

ADMINISTRATIVE

F. M. Bradley, from Senior Customs Excise Checking Clerk to Principal Clerk; Miss E. M. Daws, from Principal Clerk to Departmental Accountant, Grade 2; F. J. Davis, from Senior Customs Excise Checking Clerk to Principal Clerk; T. S. Falkner, from Clerk, Grade 4, to Principal Clerk; W. A. Fuller, W. J. Henry, from Senior Customs Excise Checking Clerks to Principal Clerks; L. F. Jackson, from Customs Reviewing Appraiser to Assistant Dominion Customs Appraiser; J. J. Lecourt, from Clerk, Grade 3, to Clerk, Grade 4; W. J. MacNeil, M. H. Rheaume, F. C. Ross, from Senior Customs Excise Checking Clerks to Principal Clerks; R. C. Sisson, from Clerk, Grade 2, to Office Appliance Operator, Grade 3; W. J. Welsh, from Senior Customs Excise Checking Clerk to Principal Clerk.

PROMOTIONS AND TRANSFERS

Arthur Chiasson, from Customs Excise Enforcement Officer, Lingan, N.S., to Customs Excise Examiner, Sydney, N.S.

John Hanley, from Collector of Customs and Excise, Grade 1, Kenora, Ont., to Collector of Customs and Excise, Grade 3, Port Arthur, Ont.

EXCISE DUTY COLLECTIONS

Excise statistics for May, 1930, show increased Excise duty collections on potable spirits, malt, cigars, cigarettes and manufactured tobacco compared with May, 1929. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of May, 1929, and May, 1930:—

May, 1930, spirits potable, $1,478,201; May, 1929, $1,335,998. May, 1930, spirits, non-potable, $98,337; May, 1929, $105,439. May, 1930, malt, $444,875; May, 1929, $413,765. May, 1930, cigars, $52,469; May, 1929, $46,315. May, 1930, cigarettes, $3,908,972; May, 1929, $2,587,483. May, 1930, manufactured tobacco, $423,177; May, 1929, $286,747. May, 1930, foreign raw leaf tobacco, $717,436; May, 1929, $645,927. May, 1930, beer, $38,108; May, 1929, $29,118. May, 1930, licences, $1,272; May, 1929, $1,251. Total, May, 1930, $7,162,851; May, 1929, $5,552,047.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of May, 1929, and May, 1930:—

May, 1930, tobacco, cut, 1,463,701 pounds; May, 1929, 1,302,310 pounds. May, 1930, tobacco, plug, 562,472 pounds; May, 1929, 548,540 pounds. May, 1930, cigarettes, number 651,377,380; May, 1929, 431,168,070. May, 1930, cigars, number 17,687,316; May, 1929, 15,428,523. May, 1930, snuff, 95,845 pounds; May, 1929, 82,496 pounds. May, 1930, foreign raw leaf tobacco, 1,763,088 pounds; May, 1929, 1,583,818 pounds.

CANADA'S AGRICULTURAL WEALTH

The gross agricultural wealth of Canada for 1929 is estimated at approximately $7,978,633,000. Last year the total revenue from agriculture was $1,667,218,000, of which Ontario accounted for $509,434,000; Quebec, $320,422,000; Saskatchewan, $309,308,000; Alberta, $228,589,000; Manitoba, $134,095,000; British Columbia, $55,235,000; Nova Scotia, $43,558,000; New Brunswick, $39,854,000, and Prince Edward Island, $26,723,000. The two principal items which go to make up the total of agricultural revenue are field crops, valued at $979,750,000, and dairy products with an estimated value of $290,000,000. Farm animals are third with a value of $210,437,000 and poultry and eggs fourth with a value of $109,346,000.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	17,298,956 89	13,410,008 46		
Less Refunds and Drawbacks	2,181,843 41	682,416 26		
Net	15,117,113 48	12,727,592 20	2,389,521 28	....
Excise Taxes	5,679,354 05	4,260,927 48		
Less Refunds and Drawbacks	40,717 83	126,852 87		
Net	5,638,636 22	4,134,074 61	1,504,561 61	....
Excise Duties	5,543,368 02	5,224,824 42		
Less Refunds and Drawbacks	133,596 81	39,612 48		
Net	5,409,771 21	5,185,211 94	224,559 27	....
Sundry Collections	75,658 38	73,060 60		
Less Refunds and Drawbacks	Nil	Nil		
Net	75,658 38	73,060 60	2,597 78	....
Net Totals	26,241,179 29	22,119,939 35	4,121,239 94	....
Net Decrease	....	....	4,121,239 94	

TOTALS FOR THREE MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	54,102,630 31	41,622,323 22		
Less Refunds and Drawbacks	5,088,269 17	3,959,530 09		
Net	49,014,361 14	37,662,793 13	11,351,568 01	....
Excise Taxes	14,703,959 36	11,558,978 07		
Less Refunds and Drawbacks	180,300 09	226,622 23		
Net	14,523,659 27	11,332,355 84	3,191,303 43	....
Excise Duties	15,549,687 58	16,102,572 33		
Less Refunds and Drawbacks	256,036 01	310,738 10		
Net	15,293,651 57	15,791,834 23	....	498,182 66
Sundry Collections	243,507 25	392,732 29		
Less Refunds and Drawbacks	241 37	921 23		
Net	243,265 88	391,811 06	....	148,545 18
Net Totals	79,074,937 86	65,178,794 26	14,542,871 44	646,727 84
Net Decrease	....	....	13,896,143 60	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE 1929 AND JUNE 1930

—	June 1929	June 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,139,225 98	1,260,402 10	....	121,176 12

TOTALS FOR THREE MONTHS

—	1929–30	1930 31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	56,593,241 15	59,043,426 83	....	2,450,185 68

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE AND THE THREE MONTHS ENDED JUNE 1929 AND 1930

—	June, 1929		June, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		112,176,179		78,703,281
Total Exports (Foreign Produce)		2,316,170		1,832,968
Principal Items of Exports—:				
Wheat Bush.	25,587,563	28,340,779	18,989,550	20,135,943
Wheat flour Brl.	934,811	4,953,055	597,752	3,037,954
Fish Cwt.	193,176	2,964,925	180,675	2,560,810
Furs $		1,275,118		1,003,528
Meats Cwt.	69,233	1,481,767	26,184	585,318
Cheese Cwt.	84,030	1,746,132	55,603	943,944
Planks and Boards M ft.	157,947	4,530,329	145,486	3,827,106
Wood pulp Cwt.	1,449,757	3,732,877	1,184,459	3,208,864
Newsprint Cwt.	4,397,909	13,055,556	3,886,432	11,309,856
Automobiles and parts $		3,656,617		1,733,012
Copper, unmanufactured Cwt.	192,511	2,877,197	171,182	2,137,226
Nickel, unmanufactured Cwt.	118,466	2,627,486	62,682	1,415,578
Imports entered for Consumption—Free goods		39,238,165		34,962,789
Imports entered for Consumption—Dutiable goods		72,711,107		56,805,383
Total Imports entered for Consumption		111,949,272		91,768,163

	Three months ended June, 1929		Three months ended June, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		285,376,605		206,707,977
Total Exports (Foreign Produce)		5,705,616		5,800,150
Principal Items of Exports:—				
Wheat Bush.	59,974,386	64,840,371	35,884,840	38,067,199
Wheat flour Brl.	2,561,512	13,581,148	1,622,334	8,297,468
Fish Cwt.	515,253	6,493,977	476,905	5,815,379
Furs $		5,057,167		3,511,892
Meats Cwt.	191,454	4,057,890	86,020	1,909,026
Cheese Cwt.	108,989	2,310,427	76,736	1,246,360
Planks and boards M ft.	420,296	11,702,424	389,267	10,034,029
Wood pulp Cwt.	4,112,991	10,612,230	3,401,194	9,128,461
Newsprint Cwt.	11,932,354	35,417,344	11,587,496	33,461,209
Automobiles and parts $		11,062,437		4,909,328
Copper, unmanufactured Cwt.	520,433	8,202,865	541,699	7,418,873
Nickel, unmanufactured Cwt.	281,671	6,517,764	229,748	5,090,074
Imports entered for Consumption—Free goods		111,473,755		94,650,734
Imports entered for Consumption—Dutiable goods		223,608,088		170,064,085
Total imports entered for Consumption		335,081,843		264,714,819

UNDER OBSERVATION

APPEARANCES are sometimes deceitful. This innocent looking schooner, loafing along on the sunny surface of a lazy summer sea, is a "rum runner" and the photograph was taken from the deck of a Customs cruiser which had her under close observation. Divers cunning schemes are devised by the liquor boats to circumvent the vigilant crews of the cruisers and patrol boats, but many fall into the net.

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The National Revenue Review

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August, 1930

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

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J. Sydney Roe, Editor

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The Tourist Season

THIS number of the Review contains an illustrated article dealing in a comprehensive way with the tide of tourist travel in Canada, passing through international points of entry. While the figures are mainly to the end of June, and in some cases cover the heavy travel over the fourth of July holiday—one of the great holidays observed in the United States when the trek to Canada invariably assumes large proportions—there are indications that the total volume of inwards travel will be very heavy before *finis* is written to the tourist season of 1930. In preparing this general article, the *Editor* has received the co-operation of Collectors and other officers at frontier ports and outports who have rendered valuable assistance in supplying facts, figures, and photographs. It is also pleasing to be able to record that this season officers brought into contact with the travelling public have continued to render courteous and efficient service, with the result that the ever-flowing tide of visitors has received a good impression of Canada at her front door. This is of course as it should be, as tourist travel is an ever-growing asset of the Dominion.

Slot Machines

THE attention of Collectors is drawn to the necessity for recording serial numbers of slot machines, imported into Canada and entered at Customs, on the face of each import entry. This requirement has not been regarded in all cases in the past, and Collectors are asked to see that it is carefully observed in the future.

The Unreturning Voyage

IN the Spring of 1907 there came to the Department in the old *West Block* a Scotsman who had for years sailed the sea. On July 18, 1930, his departmental colleagues gathered about the grave of this old seafaring friend, and saw him laid to rest in quiet *Beechwood.* Jimmy Mougo had taken his last and unreturning voyage.

Although he was christened James Davidson Mougo, he was always known affectionately as Jimmy. A fine type of public servant, ever faithful ever sure, he fitted into the Departmental scheme of things admirably. Attached to the Accountants Branch, he always gave of his best. Only recently when he lay wracked with pain, and with the home harbour almost in sight, a promotion to the rank of Departmental Accountant, Grade 2, came to him. And a wistful smile flitted over his twisted lips when he heard of it. He knew he faced a higher preferment, and he met it unafraid.

Jimmy was a true sailor. His one passion was the sea which he sailed for many years as purser on the ships of the old *Allan Line.* To the last he spoke of seafaring days; the carefree life, the tang of the salt breeze, and the long lift and roll of the waves. His heart was ever there. He was born in Glasgow 68 years ago and went to the sea he loved as a youth, and which he loved to the end.

Jimmy Mougo leaves behind many firm friends who will miss his cheery companionship. And the Department loses a faithful servant.

Convenience of Passengers

FOR the greater convenience and accommodation of passengers on incoming ships, the Department has instituted a new system of examining passengers' baggage on the four *Duchess* liners of the C.P.R., which ply between Liverpool and Montreal.

Beginning with the rush season in July, several Customs officers board the incoming steamship at Quebec, and with the help of the ship's porters to handle the baggage, examine the travellers' effects while en route to Montreal. About six examiners, with an officer in charge, are required for this work. All hand baggage is examined on the docks when the ship arrives at Montreal. It is expected that this service will be continued until the middle of September.

The new system worked well on the *Duchess of Richmond* on which it was first put into operation. The customs officers, those from Montreal under the supervision of J. E. Belisle, superintendent of examiners, and the United States service under the direction of Harry C. Whitehill, collector, district of Vermont, had their work completed long before the ship reached port. Passengers proceeding to out-of-town destinations benefited to a greater extent almost than Montrealers, the New York contingent, which was heavy, leaving the pier in ample time to catch the 10 p.m. train for that city.

Not so Much Snuff

FROM time to time allusion has been made in the REVIEW to the consumption of snuff in Canada, as indicated by the statistics of the Excise Division. Snuff is now going down instead of up. In June, 1930, the quantity entered for consumption was 86,773 pounds compared with 90,406 in June, 1929. Canadians are cutting down their snuff bill in these days.

Montreal Leads

ALTHOUGH grain exports from Montreal elevators were reduced from a total of 211,295,379 bushels in the calendar year 1928 to a total of 90,694,208 bushels in 1929, Montreal nevertheless maintains her leadership as a grain-shipping port. New York, the largest grain-exporting port in the United States, shipped 68,895,992 bushels of grain in 1929.

Presentation to Hon. W. D. Euler

ON August 6th, the chief officers of the Customs and Excise Divisions at headquarters, gathered in the room of their retiring Minister, Hon. W. D. Euler, to bid him farewell. On behalf of the chiefs of the various branches in the Connaught Building, Mr. W. Caven, Dominion Inspector of Excise, who had seen over fifty years service, presented the Minister with a set of pipes. Addressing Mr. Euler, Mr. Caven said,—

> The chief officers of the Customs and Excise divisions, in the Connaught Building, felt we could not permit the occasion of your leaving the Department as its Minister to pass without extending to you our good wishes for future happiness and prosperity. We have seen many Ministers come and go, but you may rest assured that you will always hold a high place in the esteem and affection of those who have been privileged to work with you during the past four years.
>
> I have been requested by my confreres to ask you to accept this little souvenir and we trust that your recollections of us will be as pleasant as those we shall always have of you.

Mr. Euler fittingly acknowledged the gift and spoke feelingly of the constant co-operation accorded him by the staff during his term as Minister.

The chief officers present were,—

R. W. Breadner, G. W. Taylor, H. V. Rorke, C. P. Blair, Wm. Ide, J. A. Watson, J. Sydney Roe, Wm. Caven, F. W. Cowan, E. D. Lennie, H. H. Ellis, V. C. Nauman, C. E. Wood, R. H. Evans, Edward Richards, W. J. McCaffrey, W. T. Urquhart, Robert Telford, J. M. Peaker, P. E. Brodeur, C. M. Ingall, R. A. Bishop, P. L. Young, M. H. Goodspeed, L. W. Holmes, P. L. Smyth, A. O. Rocque, C. H. Callbeck, G. N. Bunker.

Preventive Service Results

AN indication of the excellent results being achieved this fiscal year by the Customs-Excise Preventive Service is revealed in a statistical summary for the three months April to June, now completed.

During that period 892 Customs and 329 Excise seizures were reported. Ontario led with 314 Customs seizures, and Saskatchewan headed the Excise seizures with 99 for the three months' period. This is an increase over the first three months of the past fiscal year, when 675 Customs and 363 Excise seizures were reported.

Details show that in the three months' period ended June 30, 15 vessels and 94 automobiles were placed under seizure. Intoxicating liquor figures largely in the returns and 4,017 gallons of rum, 582 gallons of whiskey, 701 gallons of alcohol and 358 gallons of illicit spirits were seized. Of narcotic drugs 154 ounces were seized; also 155,000 cigarettes, 116 pounds of cut tobacco, 84 complete stills and 45 parts of stills. The seizures by provinces for the first three months of the present fiscal year were as follows:—

Prince Edward Island, Customs 27, Excise 7; Cape Breton, Customs 50, Excise 11; Nova Scotia, Customs 145, Excise 10; New Brunswick, Customs 15, Excise 4; Quebec, Customs 149, Excise 70; Ontario, Customs 314, Excise 58; Headquarters, Customs 44, Excise 3; Manitoba, Customs 35, Excise 35; Saskatchewan, Customs 26, Excise 99; Alberta, Customs 22, Excise 26; British Columbia, Customs 65, Excise 6.

The report points to much activity on the part of the Preventive Service this year. In 1929, during the same period, 1,038 seizures were reported; during 1928, 965; compared with 1.221 for the three months of the present year.

June last was a very busy month. The seizures by provinces totalled 405 and were as follows:—

Prince Edward Island, Customs 13, Excise 6; Cape Breton, Customs 13, Excise 4; Nova Scotia, Customs 50, Excise 4; New Brunswick, Customs 10, Excise 1; Quebec, Customs 56, Excise 23; Ontario, Customs 81, Excise 17; Headquarters, Customs 9, Excise 2; Manitoba, Customs 12, Excise 16; Saskatchewan, Customs 17, Excise 44; Alberta, Customs 9, Excise 4; British Columbia, Customs 11, Excise 3.

Vouching of Donations

AN official memorandum, signed by Mr. C. S. Walters, Commissioner, has been issued to Inspectors of Income Tax. It reads:—

Inasmuch as Paragraph (*j*) of subsection 1 of section 5 of the Income War Tax Act was assented to 30th May, 1930, and as taxpayers therefore were not aware of the necessity of obtaining receipts for donations paid in the year 1929, the Department has come to the conclusion that for the year 1929, where the taxpayer cannot produce receipts for charitable donations made during that year, or cannot procure receipts without considerable difficulty, the cancelled cheque made payable to the charitable organization, or its duly constituted officials, and properly endorsed, will be accepted in lieu of a receipt provided the cancelled cheque is in such form as will satisfy the Inspector of Income Tax that the payment was in fact made as a donation.

This procedure will also be acceptable for the 1930 period up to and including 30th May, 1930, but donations made subsequent to that date must be vouched for by production of a receipt from the institution to which the donation was paid.

A Story for Those Who Go Fishing

(*Editor's Note:* No branch of the Department of National Revenue has greater opportunity to see Canada than the headquarters inspection staff. Its officers go to all parts, and one of them, Inspector H. B. Jackson, has written for the REVIEW of a portion of the Dominion heretofore little known, but now becoming quite popular with sportsmen who enjoy good fishing.)

FEW Canadians are aware that within a few hours' train and boat ride of the great cities of Chicago, St. Paul, Minneapolis and Winnipeg there has been found a long-sought goal, the real home of that gamest of all fresh-water fish, the *muskellunge,* commonly known as the *muskie.* They will no doubt be surprised to learn that such a place is actually situated in the Lake of the Woods, Rainy River, Northern Ontario. There will, too, be few Customs-Excise officers who know that within the past two or three years there has developed a tourist movement of considerable volume, by well-to-do visitors from the United States who desire to fish in the waters of the Lake of the Woods. It will be news to many also to learn that private Canadian interests have kept pace with this movement by providing for the transportation and caring for these visitors, so that at the close of last season there was invested a sum of nearly a quarter of a million dollars in boats, camps and equipment necessary to handle the large number of fishermen who came to Canada to fish the virgin waters of the Lake of the Woods. A recent survey made by the writer left the impression that this season's tourist movement to this point will greatly exceed that of previous years.

And now, having done our duty to the Department of National Revenue and to the tourist from out of Canada who may come to visit us, let's go fishing ourselves.

Beautiful Sataskong Bay! It is an eastern arm of the Lake of the Woods, that magnificent inland lake, dotted liberally with its 14,000 islands; islands that are large, islands that are small. It is in the heart of the wilds, far removed from civilization. Immediately you leave the town of Rainy River, you have left behind you the places where men live, where the postman can reach you or the telegraph messenger find you, and have entered a region of crystal clear lakes, pine clad islands, and quiet, peaceful bays. It is a world of beauty, a place where the *Great Architect* has employed His greatest skill to make it an enduring gem.

These *muskies* of the Lake of the Woods are real sporting fish, thirty or forty pounds, so that when you get one of them on the end of a twelve pound test line, attached to a fly rod, you are in close personal contact with just that many pounds of rushing, leaping, fighting fish. No quitter is this muskie. He will fight for his life to the last ditch. Do not deceive yourself that your task is almost done, and that you will be finished with Mr. Muskie in another quarter of an hour or so. One of the most expert fishermen in the Lake of the Woods has been known to take over five hours to finally land such a prize. But then the joy of battle, the moments of anxiety, the admiration for the craftiness of your opponent! Perhaps the hook may not hold, the line may break, your canoe may even upset. The muskie has an even chance with you even after you have him hooked. And when you have finally quieted your prize, the joy is yours which comes to the true fisherman in having won the fight, won it fairly, against an antagonist who had an equal chance with you.

The method usually employed in the Lake of the Woods is to exhaust the fish. That is a task calling for much skill. A guide on Lake of the Woods looks with contempt upon the man who shoots a fish, regardless of its length or weight. He who would gaff a fish has no standing whatever. In all cases the canoe is paddled around in a circle, while the fish is tuckered out, then when it seems that the last ounce of energy has been spent by your fish, and he is quiet for the moment, the canoe is raced to a smooth rock, sloping gradually back from the water, and there the fish is reeled up and beached.

The true fisherman lands his fish with his hands only, and having reeled the muskie up on the rock, like a bucking broncho on the end of a rope, he proceeds to approach, hand over hand, to complete the final act of the battle, that of securing his fish. But the contest is far from over. The man has been lured to a false sense of success. As he gets close enough to almost pat Mr. Muskie on the snout, up he goes—a mighty leap. The man frantically grabs his fish under the gills, around the middle or by the tail. He even sits astride. Truly this is a fight. First the man is on top, then the fish is upper dog. He slips and he slides, he wiggles and he squirms, and frequently slides back into the waters from which he came. If a muskie can laugh, then this is his hour, for he has probably left a fisherman back on the rock bound around with his own lines and hooks, and his rods and reels.

It may be said to the credit of most of the fishermen who are going to the Lake of the Woods, that a large percentage of the muskies taken are immediately returned to the water, for there are thousands of the followers of *Izaak Walton* who fish for the pure sport of the thing. They are interested, too, in keeping such a paradise as Lake of the Woods sacred to the honest fisherman. This may well be the last stand of the gamest of all fish. Let us save the muskie. He's a bonnie fighter and worth saving.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the four months of the fiscal year, July, 1929, and July 1930. Decreases are marked *.

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Ch'town.......	36,534 81	35,638 51	* 896 30				
Halifax........	516,959 86	556,264 10	39,304 24	Winnipeg......	3,214,548 99	2,965,579 38	* 248,969 61
St. John.......	482,028 31	449,704 93	* 32,323 38	Regina........	571,229 84	509,085 95	* 62,143 89
Quebec..	1,017,528 96	992,678 63	* 24,850 33	Saskatoon.....	211,053 65	191,695 93	* 19,357 72
Montreal......	19,224,465 80	19,557,008 39	332,542 59	Pr. Albert.....	34,955 20	37,116 73	2,161 53
Ottawa........	2,072,094 39	2,386,177 55	314,083 16	Calgary.......	1,167,671 66	1,394,630 13	226,958 47
Kingston......	349,045 98	155,873 94	* 193,172 04	Edmonton.....	434,126 41	350,847 85	* 83,278 56
Belleville......	387,576 95	460,319 67	72,742 72	Vancouver.....	3,863,042 08	4,372,458 72	509,416 64
Toronto......	15,867,277 77	16,663,774 86	796,497 09	Yukon.........	24,494 42	19,929 65	* 4,564 77
Hamilton.....	4,747,700 65	5,096,684 20	348,983 55	Head Office...	5,686 07	1,579 99	* 4,106 08
London........	5,004,266 31	5,884,786 06	880,519 75				
Ft. William...	309,426 70	255,256 74	* 54,169 96	Total....	59,541,714 81	62,337,091 91	2,795,377 10

HERE AND THERE

The following interesting notes of old Quebec came to the notice of the *Editor* recently, and are passed on to readers of the Review:—

Thomas Knox was the first collector of customs at the port of Quebec, being named in 1762 while Quebec was made a port of entry in the same year and Montreal in 1831. Hon. John Young was the first master of the Trinity House in the ancient capital, which was established in 1805. At this date Francois Boucher was harbour master at Quebec and Gabriel Franchere at Montreal. L. Lambly was the harbour master in Quebec in 1813, and it is on record that he visited the Island of Anticosti, where supplies were landed and stored in wooden shelters or provision posts, erected by the Provincial Government, for the use of shipwrecked crews. Mr. Lambly made the return journey in an open boat in eighteen days.

In 1805 the Parliament of Lower Canada adopted a law regulating pilotage on the St. Lawrence, between Bic and Quebec, and established a fund for the benefit of infirm pilots, their widows and orphans.

In the year 1848, one thousand four hundred and thirty-nine sailing ships arrived at Quebec from sea with a total tonnage of 574,208.

As early as 1721 captains of all incoming vessels were obliged to come to anchor at *Isle aux Coudres* and to report to the Quebec authorities as to the health of those on board their vessels before coming up the river. The Grosse Isle quarantine station was first opened in 1832.

In 1785 plans for improving the navigation of the St. Lawrence by buoys, lights, etc., were submitted to the Governor by the Quebec merchants. In 1806 among other places, there were several buoys and two beacons in Lake St. Peter, so named by Samuel de Champlain in 1608 as he entered it on June 29, St. Peter's Day.

The fair stenographer who laughs politely and tactfully at her chief's jokes, corrects his spelling without his knowledge, and makes mysterious dots and dashes in her notebook, is practising a very ancient art. Modern shorthand dates from the patent granted on July 26, 1588, for 15 years, to Dr. Timothy Bright, resident physician at St. Bartholomew's Hospital, London, which licensed him " to teache, imprynte, and publishe, or cause to be taughte, imprynted, and published, in or by character not before this time commonlye knowne and used by other oure subjects." In the same year Bright published a description of the system in his book, " Characterie. An arte of shorte, swifte and secret writing by character."

The following comment on *Conscience Money* appeared in a recent issue of the *Manchester Guardian*:—

Inland Revenue authorities in the British Isles, it is feared, cherish no high opinion of human rectitude in the matter of tax-paying, and it is more than possible that the receipt of two millions in " conscience money " during the past year may merely set them calculating how much more was really due from the anonymous payers. Conscience in such cases, they affirm, is apt to content itself with something on account. Some years ago—to cite an instance proving all mankind akin—the Secretary of the United States Treasury received a letter from an anonymous taxpayer stating that he owed the Government £65. As this debt had caused him a twinge of conscience he enclosed £10 in part payment. A postscript announced that if his conscience pricked again he would remit the balance. As no more was heard from him the instalment evidently proved a sufficient salve.

Resentment over being neglected by the taxgatherer is somewhat of a novelty. The tax collector of New Guinea was once approached by a delegation from one of the Faraway Islands, who protested in this wise. " What wrong have we done that we should be ignored? The idea of those Kerepuna people paying taxes and we not. We are just as proud as they." And the tax collector had to pacify them by taking their tax money!

TIDE OF TOURIST TRAVEL FLOWING FREELY

Review of Conditions at Leading Border Ports of Entry

This is a fine view of the Falls View Bridge at Niagara Falls, with the American and Canadian falls in the background. Over this bridge there pours a steady stream of tourists during the season. The photograph was furnished to the Review by W. S. Byers, Appraiser at Niagara Falls.

THE tide of tourist travel is flowing strongly Canada-wards this season. The international bridges are thronged by automobile touring parties, and the Customs staffs at the various boundary ports of entry are busily engaged in speeding the holiday seekers on their way. The following summaries, contributed to the Review by Collectors and other officers, show the volume of travel in various parts of Canada so far, and all indications point to a banner season.

RUSH AT NIAGARA FALLS

The tide of tourist travel at Niagara Falls ebbs and flows throughout the season. It is a favourite port of entry to Canada of thousands of visitors from the United States, and the Customs facilities at its three international bridges, Falls View, Lower Arch, and Queenston, ensure speedy and courteous handling of the constant stream of automobiles. The Collector at Niagara Falls, J. J. Flynn, has furnished the Review with some facts and figures regarding the period from July 1 to July 6. At the Falls View Bridge permits for touring, up to 60 days, were issued as follows:—

June 30, 510; July 1, 558; July 2, 552; July 3, 685; July 4, 2,040; July 5, 1,461; July 6, 917.

July 4 travel was exceedingly heavy. At the three bridges on that day 30,536 automobiles were handled, compared with 26,415 on

July 4, 1929. In his report Mr. Flynn stated that congestion was reduced to a minimum and the staff at the three bridges worked long and tirelessly to ensure rapid passage of automobiles to and from Canada.

BUSY AT PEACE BRIDGE

A total of about 35,000 automobiles passed over the Peace Bridge, which connects Fort Erie, Ontario, and Buffalo, New York, during the Saturday and Sunday week-end, June 14 and 15, according to statistics supplied to the Review by F. T. Pattison, Collector at Bridgeburg. This is the heaviest traffic reported so far for 1930 at this point. The ferry also was very busy, being at times taxed to capacity, handling in conjunction with the Peace Bridge 100,000 people in the two days. No traffic jams or serious accidents occurred over the week-end and the Customs officers were able to deal with the large number of automobiles passing through their hands with a minimum of delay. The homebound rush Sunday night was well directed and kept on the move over the bridge. The two ferry boats, however, had for a period more than they could handle, and automobiles at one time Sunday night were lined up for a distance of two blocks from the water's edge.

The number of automobiles inwards for the month of June was 155,863, outwards 155,685, the total for the month being 311,540, an increase of over 26,000 for the same month of last year. This is over the Peace Bridge.

The number of automobiles over the ferry for June this year inwards 18,017, outwards 16,064, the total for the month being 34,081 cars, an increase of over 2,800 for the same month of last year.

This illustration shows the rush of travel into Canada over the Peace Bridge between Buffalo and Fort Erie, on July 4, 1930. On this, the great holiday observed by the people of the United States, 17,000 automobiles passed inward over the bridge between 8 a.m. and 6 p.m., and were speedily handled by the Canadian Customs officers. The photograph was furnished to the Review by F. T. Pattison, Collector at Bridgeburg.

AT SAULT STE. MARIE

Sault Ste. Marie, Ontario, the busy Customs-Excise port at the juncture of Lakes Superior and Huron, of which M. Laughton is Collector, holds out many attractions to both tourist and industralist. Lying as it does at the very edge of a vast forested land of lakes and rivers, famed to hunter and fisherman, it has access to immense natural resources and cheap power. The increasing tourist traffic is keeping pace with the construction and improvement of roads, one of the most important projects of which is the building of the " Around Lake Superior Highway " which at present is completed for a distance of 90 miles out from the city. Tourist permits issued for United States automobiles for a period up to 60 days, during the fiscal year 1929-30, totalled 6,517, an increase compared to the previous year of 1,261. Permits issued for United States automobiles for the 24-hour period during 1929-30, totalled 14,617, an increase compared to the previous year of 2,638. Canadian automobiles reporting outwards through Sault Ste. Marie, during 1929-30, numbered 1,433. Through the ship canal and locks passes an almost continuous traffic of lake freighters and passengers steamers.

The two largest industries of this port are the Algoma Steel Corporation Limited and the Abitibi Power and Paper Company Limited. Operating in conjunction with the steel works are four blast furnaces with a total capacity of 1,600 tons of pig-iron a day; and modern by-product coke ovens capable of producing 2,000 tons of metallurgical coke every 24 hours. This district is rich in mineral deposits—gold, silver, iron, nickel and copper are found in abundance and a busy period of mining activity has begun.

HEAVY TRAVEL AT WINDSOR

The Ambassador Bridge and the ferry at Windsor, Ontario, are handling a very large number of tourists this season. A statement furnished the Review by A. H. Dalziel, Collector at Windsor, shows that the total number of automobiles and passengers which have crossed by the Windsor ferry and the Ambassador Bridge from January 1 to June 30 is as follows:—

Automobiles, inwards, 548,201; outwards, 539,037. Passengers, inwards, 2,629,246; outwards, 2,542,329.

The Detroit-Windsor tunnel, which will be open for traffic within a few months, will furnish another avenue of communication between the United States and Canada. It is the first international vehicular subway, and will connect the downtown district of Detroit with the heart of Windsor. The tunnel is approximately one mile long from portal to portal, and will carry a 22-foot roadway sufficient for one lane of traffic in each direction and a third lane for emergency purposes. The capacity will be 1,000 cars an hour in each direction. According to present indications the tide of travel at Windsor over the Ambassador Bridge and the ferry will exceed that of last season.

AT WALKERVILLE

During the first three months of the present fiscal year, ended June 30 last, 77,997 automobiles reported inwards at Walkerville, Ontario, and 71,034 outwards. The number of tourists' permits issued during that period were as follows:—

For period up to 60 days, 6,800; 6 months' bonds, 64.

Canadian cars reported outwards for touring purposes to the United States, 1,390. W. B. Ritchie, Sub-Collector at Walkerville, reports that traffic over the week-end of July 4 was very extensive, and the ferries gave ten-minute service. The number of automobiles reported inwards for that holiday period was 7,860, and outwards 7,255. The total revenue collected at Walkerville for the three months' period ended June 30th last was $3,601,607. The number of passengers reported inwards at Walkerville was 176,752; outwards, 192,241, for the three months' period.

ACTIVITY AT QUEBEC PORTS

Since the completion of the cement road from Rouses' Point, New York, to St. Johns, Que., Cantic Customs office, the Canadian port of entry on this road, is showing a great improvement in highway traffic. Comparative figures are:—

April, 1930, 3,396 automobiles; April, 1929, 527 automobiles. May, 1930, 5,456 automobiles; May, 1929, 1,103 automobiles.

On July 4, the volume of travel at Rock Island, Quebec, was exceedingly heavy. This illustration shows the long line of automobiles at the Customs office. Rock Island, Quebec, and Derby Line, Vermont, are joined by one street. The large building at the end of the photograph is in Derby Line. Photograph furnished the REVIEW by E. J. Struthers, Collector, Rock Island.

Cantic is situated about two miles east of Lacolle, and was, until recently, known as Lacolle Junction. The name Cantic was taken from the first and last syllables of Canada Atlantic, the name of the railroad built through there by the late J. R. Booth, many years ago. The highway on which it is situated is kept open for traffic all the year round. Officers conversant with its location look for Cantic to be one of the main highway offices along the Quebec boundary within a few years.

Noyan, Que., some years ago was a very important Customs office for freight work and had very little highway work. However with the passing of years the freight work has been gradually diverted to other offices, and the highway work has grown until Noyan is an important highway office. It is the port of entry for the Burlington, Vermont, to Montreal, the route via the islands of Lake Champlain. The highway traffic through Noyan has shown considerable gains each year and to June 30, 1930, is ahead of last year's record.

In spite of a considerable amount of highway construction close to Rock Island, Que., that office for the period to June 30 shows a gain over the same period in 1929. The figures follow:—

To June 30, 1930:—24-hour permits, 23,606; 60-day permits, 6,766; six month permits, 28; travellers' vehicle permits, 259; other vehicles, 509. To June 30, 1929:—24-hour permits, 18,641; 60-day permits, 6,446; six month permits, 16; travellers' vehicle permits, 186; other vehicles, 214.

MANY AT LACOLLE

Through the outport of Lacolle, Que., on the King Edward highway, which is the Customs point of entry for automobiles arriving from New York state via Rouses' Point, there has been much tourist travel this season. A total of 42,801 vehicles reported inwards and outwards during April, May and June. Of this number Canadian automobiles reporting inwards totalled 6,253, outwards 7,075; United States automobiles inwards 11,998, outwards 16,119; other vehicles inwards 678, outwards 678.

W. J. Young is Sub-Collector at Lacolle.

AT PHILIPSBURG

Tourist traffic at the outport of Philipsburg, Quebec, this season is very busy. During April, May and June, 19,300 more automobiles reported inwards and outwards at this outport than during the corresponding months of 1929. The increase in passengers recorded for the same period of time was

Automobiles from the United States passing Canadian Customs at Philipsburg, Quebec.

62,197. In detail the figures for April, May and June, 1930, are as follows:

Canadian automobiles inwards 4,221, outwards 4,295; United States automobiles inwards 19,846, outwards 19,062; other vehicles inwards 23, outwards 23; passengers inwards 73,565; outwards 70,957.

Three omnibus lines operate through Philipsburg. During April, May and June, 1929, these busses made 48 trips inwards and 47 trips outwards. For the corresponding months, 1930, they made 112 trips inwards and 109 trips outwards.

Revenue collected at Philipsburg increased from a total of $5,190, collected during April, May and June, 1929, to a total of $12,630, collected for the corresponding months in 1930. The increase in import entries has been equally marked, 77 entries being received during April, May and June, 1929, and 275 entries for the three months in 1930.

A. H. Merritt is Sub-Collector at Philipsburg.

NEW BRUNSWICK TRAVEL

United States motor tourist travel in New Brunswick was 70 per cent greater up to the end of June this year than for the same period last year, through the 24 ports of entry along the international boundary in that province. The number of United States automobiles that entered New Brunswick this season up to June 30, 1930, was 186,250. Of this number tourists permits were issued for stops of periods up to 60 days for 9,083 cars, as compared with 5,343 similar permits issued up to the same date last year.

Some few years ago there was no noticeable tourist traffic in New Brunswick until after July 4, whereas this year the traffic up to the end of June has reached a volume almost as large as the whole season would produce only a few years ago. Since the first of July New Brunswick's tourist traffic has been ahead of last year, making it evident that 1930 will be the biggest year for tourist traffic that province has ever enjoyed.

The following figures show the number of tourists cars for which permits were issued at Customs offices along the New Brunswick border for periods exceeding 24 hours but not exceeding 60 days:—

Andover, 1930, 1,154; 1929, 467. Aroostook Junction, 1930, 1; 1929, 2. Bloomfield, 1930, 35; 1929, 21. Centreville, 1930, 162; 1929, 86. Clair, 1930, 310; 1929, 190. Connors, 1930, 22; 1929, 29. Debec, 1930, 3; 1929, 1. Edmundston, 1930, 272; 1929, 177. Fosterville, 1930, 50; 1929, 30. Four Falls, 1930, 156; 1929, 57. Grand Falls, 1930, 1,033; 1929, 235. Milltown, 1930, 111; 1929, 47. McAdam, 1930, nil; 1929, 2. North Head, 1930, nil; 1929, 5. Richmond Road, 1930, 1,782; 1929, 1,156. River de Chute, 1930, 91; 1929, 47. St. Croix, 1930, 262; 1929, 197. St. Hilaire, 1930, 21; 1929, 12. Saint John, 1930, 18; 1929, 9. St. Leonard, 1930, 1,294; 1929, 738. St. Stephen, 1930, 2,304; 1929, 1,835. Woodstock, 1930, 2; 1929, nil.

Ferry Point Bridge, which connects St. Stephen, New Brunswick, and Calais, Maine. At this point many tourists enter Canada. This photograph shows the Customs office at the left, and the town of Calais over the river.

At St. Stephen

The Customs-Excise port of St. Stephen, New Brunswick, a town of 3,500 population, is situated on the St. Croix River, at the head of tide water and directly across from the city of Calais, Maine. The St. Croix river, which forms the boundary line between the United States and Canada for many miles, is crossed by four bridges within a radius of four miles, one each at Upper Mills, Milltown, and Union Mills (Middle Bridge) and at St. Stephen (Ferry Point Bridge) which is the main gateway for tourists to the Maritimes. The Ferry Point Bridge at St. Stephen is of two spans, each 50 yards long, one half in the United States and one half in Canada. It was built in 1894 and constructed to care for travel at that time as the roadway is only 25 feet wide, with a walk for foot traffic only

10 feet wide. Tourist travel through this bridge has increased from 1,254 in 1921 to 13,180 in 1929.

At St. Stephen the present fiscal year opened with a rush, and nearly four times as many 60-day touring permits were given out during April of this year as were given out during April, 1929. Up to the end of June the number of long term permits was well in advance of the same period last year.

During the fiscal year 1929-30 touring permits for periods up to 60 days issued at St. Stephen totalled 13,180. This was an increase compared with the previous year of 2,230. For the 24-hour period 1,254 touring permits were issued for United States automobiles. Tourist traffic was heaviest for the year during the month of August when 4,692 touring parties from the United States entered New Brunswick via St. Stephen, and on the 18th of the month the peak day was reached with 287 permits issued for 60-day periods.

The Customs-Excise staff on duty at the international bridge consists of three full time officers, one season, one night officer, and a lady examiner.

AT ST. LEONARD

At the outport of St. Leonard, New Brunswick, there has been a steady flow of incoming and outgoing tourist travel this year. From January 1 to June 30, 21,435 automobiles passed inwards and 18,053 outwards. The number of 60-day permits issued for touring purposes was 1,294.

AT EMERSON, MANITOBA

Emerson, Manitoba, is a busy port of entry on the international boundary, of which N. McDougall is Collector. Tourist travel this season at this point has been heavy and Mr. McDougall advises the REVIEW that from April 1 to June 30, the number of United States automobiles reporting inwards was 7,458; Canadian automobiles outwards, 4,547. A new highway building on the Lord Selkirk Highway at Emerson was opened on April 1, 1930, which affords much improved service to incoming and outgoing tourists. An interesting feature of Emerson is that the first Customs House in the Northwest was supposed to be located there on the Canadian side, but when the survey of the international boundary was made the building was found to be in North Dakota. It was moved to the Canadian side at West Emerson, and the building is still standing. It has fallen from its high estate however and is now used as a barn.

The new Customs Highway building on the Lord Selkirk highway at Emerson, Manitoba. This was opened on April 1, 1930.

IN BRITISH COLUMBIA

Percy R. Peele, Collector at New Westminster, B.C., has furnished the REVIEW with the following information regarding tourist travel through boundary points under the survey of New Westminister:—

The preventive station of Pacific Highway, which is the principal international highway in western Canada, has a permanent staff of five officers, which is supplemented during the tourist season by six additional temporary seasonal officers, making eleven officers in all, at the present time. There is maintained at this station a twenty-four hour service, commencing June 1 and terminating October 31 each year, and during the balance of the year the office is only closed during the hours of 1 a.m. and 7 a.m. each day.

The preventive station at Douglas, B.C., is situated one mile west of the station at Pacific Highway, and is maintained by three permanent officers, augmented on occasions with officers supplied from the Chief Port, especially on Sundays and holidays. Douglas is one of the oldest international highways in the West, and was for many years the only point in that vicinity that had highway traffic, when automobiles were unknown.

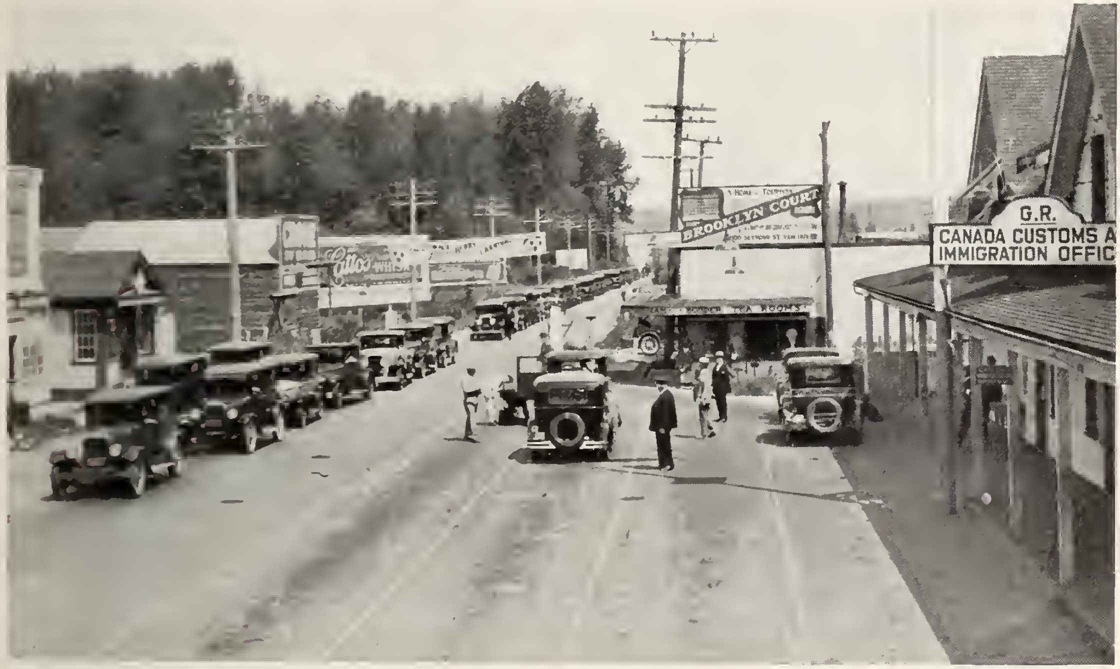
There was recently constructed at that point a combined Customs-Excise and Immigration building, which is located in the centre of the highway, so that all north-bound traffic can be handled on the East side of the building, and the south-bound traffic on the West side of the building. Douglas is also the location of the only *Peace Arch* on the international boundary line between the United States and Canada, which was erected a few years ago in commemoration of one hundred years of peace between Canada and the United States.

The preventive station of Boundary Bay, on account of its geographical situation, guards that point of the boundary line entering the United States territory, which is situated on the end of Point Roberts peninsula, so that all traffic which enters outwards at that station must return the same way, consequently Automobile Permit Form C-12 is not required to be used at that station, a book record only being kept. The peninsula of Point Roberts, and that portion thereof which is in the United States, is practically a summer resort, and is used mostly by Canadians, which accounts for the heavy traffic noted in the return submitted herewith. The station is maintained by a permanent staff of officers, augmented by Chief Port officers on Sundays and holidays.

PACIFIC HIGHWAY

At Pacific Highway, from January 1 to June 30, 1930, the following were the inwards and outwards figures:—

Canadian automobiles inwards 26,913, passengers 100,106; Canadian automobiles outwards 26,995, passengers 100,465; foreign automobiles inwards 30,939, passengers 115,745; foreign automobiles outwards 31,193, passengers 116,496.



This photograph shows the Customs office at Pacific Highway, British Columbia, looking north from the international boundary. Pacific Highway is a leading point of entry for tourists.

HOW THE DEPARTMENT HELPS THE TOURISTS

Review of Generous Provisions for Holiday Seekers

AS Canada is the happy hunting and vacation ground for many thousands of visitors in the summer months it may be of interest to set forth briefly the much enlarged privileges which have been given by the Department of National Revenue in respect of tourists' automobiles, travellers' baggage, camping outfits and like articles.

A non-resident visiting Canada for purposes of health or pleasure may obtain a touring permit for his automobile for a period not exceeding sixty days without bond, which may be extended for another thirty days on making application to any Collector or Sub-Collector of National Revenue and satisfying him as to the *bona fides* of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond. The new regulations were made public by Memorandum No. 2, Revised, dated 4th of January, 1928.

Outfits and Baggage

The regulations with respect to Tourists' Outfits and Travellers' Baggage have been considerably extended. On March 22nd, 1928, new regulations were issued concerning the temporary admission of tourists' outfits and travellers' baggage. For a number of years it had been the practice to require visitors to deposit with the Collector at the frontier port of entry a sum of money equivalent to the duty and taxes ordinarily payable on articles brought in for use in connection with the particular sport or amusement or pastime in which the visitor would be engaged while in Canada. This deposit had been required in respect of guns, rifles, fishing tackle, golf clubs, cameras, etc., and under the revised regulations such articles previously used by a tourist and brought in for his personal use and actually in his possession at the time of his arrival in Canada, together with dogs and other animals imported for hunting purposes or as pets, are admitted without deposit, the only requirement being that they should be reported in accordance with the regulations.

Canoes, outboard motors, tents, camp equipment, phonographs, radios, musical instruments, etc., brought in for a tourist's personal use and not for gain or hire, are admissible upon a sum being deposited equivalent to the duty and taxes payable on the goods, such deposit being subject to refund upon the identification and exportation of the articles within six months from time of entry.

Tourists Assisted

Another important step taken by the Department during the year 1928 was to authorize officers of the Department to assist tourists in preparing their combined application form and permit. It had been the practice on the part of many visitors to employ outside assistance for which a fee was paid, the result being that this developed into a regular business at some of the more important ports of entry and the tourist traffic was being exploited at the very gates of Canada. This change in practice has been very helpful to visitors and has undoubtedly been a factor in encouraging tourists to spend their vacations in the Dominion. The object of the Department is, by courteous and ready service, to make the path of the bona fide tourist as easy as possible, and to eliminate the payment by him of unnecessary expenses in complying with Customs regulations in visiting Canada on a sixty day touring permit.

It will thus be seen that the Customs regulations respecting tourists, their automobiles, baggage, etc., are of the most generous kind, and no doubt have had much to do with the large increase of tourist traffic into Canada during the past few years. The following figures show a steady and rapid increase of the number of automobiles brought into Canada for touring purposes during the last eight years:—

1922, 996,291; 1923, 1,936,598; 1924, 1,879,210; 1925, 2,429,144; 1926, 2,109,736; 1927, 3,153,800; 1928, 3,645,455; 1929, 4,508,308.

NEWS AND COMMENT

OTTAWA: R. G. Taylor, a member of the assessing branch of the Income Tax division at Ottawa, died on July 4, 1930. Deceased joined the service in 1918 and his death is deeply regretted by his confreres.

Three well-known lawn bowlers of the Department went to Kingston to take part in the Lawn Bowling Tournament held on the greens of Queens University on the 7th and 8th July, and met with considerable success. For the second successive year George Addison was a member of the rink which had the distinction of winning the Confederation Jubilee Cup, which again reposes in the Ottawa Bowling Club. Fred Tory took third place in this competition. In the Doubles Primary event Addison was again to the fore, he and his partner winning the coveted first prize, while Bob Shaw and his partner took second place.

ORILLIA, ONT.: In the death of Gordon Millar, Collector of National Revenue for the port of Orillia, which occurred recently, the town lost one of its highly respected citizens. Gordon Millar was born in Orillia on March 27, 1876. He was the son of the late Melville Millar, the town's first Mayor, and for many years its postmaster.

During the war, Mr. Millar enlisted with the 157th Simcoe Battalion, and went overseas in 1916. He served in France with the 4th Brigade. It was in the trenches, while attached to this Brigade that Mr. Millar first met Colonel Rorke, Chief Accountant of the Department of National Revenue. Mr. Millar was seriously wounded at Vimy Ridge.

In 1921 he was appointed Collector of Customs, an appointment which was popular owing to the esteem in which he was generally held in Orillia. Of a kindly disposition, he was one of whom all could speak well.

Mr. Millar was an officer of the Orillia Post of the Canadian Legion B.E.S.L., and chairman of the Child Welfare Committee of the Kiwanis Club.

MONTREAL: Ships from every port tie up to the wharves at Montreal, and Customs officers deal with many kinds of cargo. A recent arrival was the ss. *Mattawin*, from South and West African ports, which brought the first cargo of any size from that country direct to Canada. The liner, which carries passengers as well as cargo, sailed from Beira, Portuguese East Africa and from Cape Town later. Before setting her course direct for Montreal, she called at Takoradi, Gold Coast, and Grand Bassam, on the French Ivory Coast, where additional cargo was embarked.

A shipment of 1,000 cases of oranges from Southern Rhodesia, which was loaded at Beira, was consigned to Canadian importers. Also on board were 260 packages of dried fruits.

In addition to her general cargo, the *Mattawin* loaded 6,000 tons of manganese ore at Takoradi, together with 50 tons of cocoa. At Grand Bassam she took on thirty tons of sawn lumber.

The Canadian National West Indies steamer *Lady Rodney* brought to Montreal recently the largest cargo of bananas ever landed in this port. There were approximately 83,250 stems. The shipment, it is estimated, totalled nearly nine and a half million single bananas, one apiece foı every individual in the Dominion. The cargo was shipped to all parts of the country.

Advices received at Montreal state that the Antwerp port authorities achieved a record for quick discharge during the early part of June, when the ss. *Roxby* arrived from Montreal with 7,103 tons of wheat in bulk. The whole shipment was unloaded in two days of sixteen hours. This steamer arrived back in Montreal recently to take on another cargo of grain. The ss. *Romanby*, which arrived in Antwerp the day after the *Roxby* was berthed, discharged 8,203 tons of wheat in bulk that were also loaded in Montreal during the latter part of May.

WINDSOR, ONT.: A. H. Dalziel, Collector at Windsor, received recently a letter from a prominent citizen of Detroit, complimenting the Customs officers at Windsor for courteous treatment of his family while on a recent visit to the Canadian side. The letter states in part:—

> Much depends on the good will and consideration of the officials, who can make it easy or difficult for those travelling. I have always found the Canadian officials most courteous and considerate.

DEPARTMENTAL RULINGS

Honey Dew Melons. Tariff item 95a.

Honey Ball Melons, per sample. Tariff item 95.

"Kwix", a cleaning compound for the hands, household articles, etc., manufactured by the Kwix Company, Boston, Mass. Tariff item 228.

"Puro" Deodorizer and Moth Preventive manufactured by the Puro Manufacturing Company, Inc., St. Louis, Mo., and made of a perfumed composition of naphthaline or similar material attached to a paper, card or holder and used for driving out moths and other insects in clothes closets, dresser drawers, etc., and for counteracting any unpleasant odours. Tariff item 220a.

Hack-Saw Blades. Dutiable under tariff item 431b.

Electric Storage Battery Tractors. Not entitled to entry under tariff item 428.

"Wayne" Hercules Auto Hoists, for raising automobiles from the floor or ground to facilitate oiling and greasing or repairs and adjustments. Of class made in Canada and dutiable under tariff item 427a.

Electric Toasters, Electric Waffle Irons, Electric Grills and Electric Percolators, plated or not, equipped with electric elements for cooking. Tariff item 443 (3).

Dish Washing Machines, domestic, for use in hotels, institutions or in the home. Tariff item 415 (*b*).

Electric Hair Clippers, for barbers' use. Of class made in Canada and dutiable under tariff item 427*a*.

EXCISE DUTY COLLECTIONS

Excise duty collections for June, 1930, showed a decrease compared with the same month of 1929. The figures were:—June, 1930, $4,976,287; June, 1929, $5,438,088. There was a falling off in collections on potable and non potable spirits, malt, foreign raw leaf tobacco and beer, with increases registered in revenue from cigars, cigarettes and manufactured tobacco. A total number of 435,045,366 was entered for consumption in June, 1930.

The statements follow:—

Comparative statement of Excise duty collections during the months of June, 1929, and June, 1930:—

June, 1930, spirits potable, $728,496; June, 1929, $1,231,417. June, 1930, spirits, non-potable, $93,162; June, 1929, $102,740. June, 1930, malt, $421,801; June, 1929, $432,679. June, 1930, cigars, $50,262; June, 1929, $50,136. June, 1930, cigarettes, $2,610,757; June, 1929, $2,593,769. June, 1930, manufactured tobacco, $405,136; June, 1929, $390,392. June, 1930, foreign raw leaf tobacco, $631,398; June, 1929, $694,124. June, 1930, beer, $34,655; June, 1929, $41,820. June, 1930, licences, $617; June, 1929, $1,007.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of June, 1929, and June, 1930:—

June, 1930, tobacco, cut, 1,361,430 pounds; June, 1929, 1,285,519 pounds. June, 1930, tobacco, plug, 577,722 pounds; June, 1929, 576,383 pounds. June, 1930, cigarettes, number 435,045,366; June, 1929, 432,191,830. June, 1930, cigars, number, 16,654,019; June, 1929, 16,697,057. June, 1930, snuff, 86,773 pounds; June, 1929, 90,406 pounds. June, 1930, foreign raw leaf tobacco, 1,110,358 pounds; June, 1929, 1,450,520 pounds.

WELL EQUIPPED

For the handling of heavy freight the port of Montreal is equipped with a floating crane of a lifting capacity of 75 tons at 54 feet radius. In a normal season this crane lifts approximately 10,000 tons of cargo. A fleet of floating cranes, 5 to 15 tons lifting capacity, and eight locomotive cranes, 10 to 15 tons lifting capacity, are available for handling ordinary package freight from ship to shore.

THE QUESTION BOX

The following questions were asked in the last number of the REVIEW:—

(1) A Canadian tourist leaves Canada for the United States with a new automobile valued at $1,000. Through misfortune on his trip he damages his car and repairs to same are effected in the United States to the extent of $250. In view of the fact that he is returning to Canada a car not increased in value by the repairs, over what it was when exported, would such repairs be considered as the " wear and tear on the trip," mentioned on the reverse side of Permit Form C-12 Amended, and be free of duty?

(2) Would a storekeeper entering Canada as a settler be allowed to enter, duty free as settlers' effects, such articles as counter scales, coffee grinders, show cases and articles of that nature, providing he had owned them abroad for six months?

(3) A Customs and Excise officer resigns after 10 years service. For four years he has been paying the premiums on a Government insurance policy, monthly deductions being made from his salary cheque. Can he continue this insurance after leaving the service, and if so, will he be permitted to pay the premium monthly.

The answers are:—

(1) A resident of Canada who has repairs effected in the United States to his automobile as a result of an accident in that country while on a pleasure trip, is required to pay duty on the value of the repairs on his return to Canada, and such repairs would not be included in the phrase " wear and tear " used in the declaration on the reverse side of Form C-12 Amended.

(2) Store furniture, fixtures or equipment, such as counter scales, coffee grinders, showcases, etc., are not entitled to be entered free of duty as settlers' effects, when brought into Canada by a settler.

(3) This question was submitted to Mr. G. D. Finlayson, Superintendent of Insurance, who has courteously furnished this reply:—

A Civil Service Insurance policy may be continued in force after the insured leaves the Service, provided the premiums are paid promptly as they fall due. Premiums may be provided on a monthly, quarterly, half-yearly or yearly plan.

These questions will be dealt with in the next number:—

(1) A settler enters an automobile along with his settlers' effects at a frontier port. Afterwards he desires to sell the automobile in Canada previous to the required twelve months actual use in Canada.

(*a*) Must he enter the car for duty at the frontier port where the B-4 was passed accounting for his effects and car or may he enter it at some other port, possibly nearer his home?

(*b*) Would the duty be payable on the value of the car as stated on the original B-4 or may some depreciation from such value be allowed for the time when the car was used in Canada?

(2) An officer of Customs and Excise resigns after ten years service. Is he entitled to a refund of his contributions to the Superannuation Fund from the time of his permanent appointment, and would interest be allowed on such contributions?

(3) In the group pictures of Customs officers published in the REVIEW it has been noted that some officers wear their badges on their coat lapels and others over their left breast coat pocket. Which is correct?

FRUIT FROM WEST INDIES

More than 37,000 tons of bananas and large quantities of other fresh fruits and vegetables were brought to Montreal from the West Indies in 1929 by the new White Fleet of the Canadian National Steamships.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

June–July

ADDITIONS

Nova Scotia

Kentvile (Canning): Mrs. A. M. Covert, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Montreal: Marcel Bidal, Typist, Grade 2; J. O. E. Clossan, J. A. R. De Montigny, J. R. J. Gaulin, H. A. Harris, O.A.S., Clerks, Grade 1; Miss R. E. Ouimet, Typist, Grade 2; Oscar Paradis, Clerk, Grade 1; F. A. P. Patenaude, Clerk, Grade 1.

St. Armand (Phillipsburg): Y. G. E. J. Corriveau, Aldei E. Desranleau, Jean Lareau, Customs Excise Examiners, Limited Service Output.

Sutton (Highwater): V. Ducharme, Customs Excise Examiner.

Ontario

Belleville (Point Anne): J. H. Clark, Customs Excise Enforcement Officer.

Hamilton: Wm. Craigie, O.A.S., Customs Truckman.

Ottawa: E. J. S. Sadler, Customs Excise Clerk.

Port Arthur: Samuel J. McCutcheon, Customs Excise Examiner.

Sarnia: Robt. Charlick, Customs Excise Examiner.

Sault Ste. Marie: I. F. Pooley, O.A.S., Customs Excise Clerk.

(Michipicoten Harbour): B. L. Whytall, O.A.S., Customs Excise Examiner.

St. Thomas: T. J. Finney, O.A.S., Customs Excise Clerk.

Simcoe (Port Dover): J. S. Lewis, Customs Excise Examiner, Grade 1 Outport.

Toronto: Walter Gordon, Office Boy; Jas. Kinniburgh, Clerk, Grade 1; H. W. McNulty, Office Boy; Gordon Miller, O.A.S., E. E. Myer, Customs Excise Clerks; S. O. Sholukir, Clerk, Grade 1; Jas. Withers, O.A.S., Customs Excise Clerk.

Windsor-Walkerville: E. A. Easton, Clerk, Grade 1.

Manitoba

Winnipeg: W. L. Robertson, O.A.S., Clerk, Grade 1.

Alberta

Lethbridge (Caraway): Alex Fowlie, Customs Excise Enforcement Officer.

British Columbia

Prince Rupert (Hidden Inlet, Alaska): R. G. Irvine, Acting Customs Excise Enforcement Officer.

Vancouver: W. G. Phillips, Customs Truckman.

Preventive Service

A. R. Ascah, Master Customs Patrol Boat *Madawaska;* Alice G. Axworthy, Stenographer, Grade 2; Capt. J. P. Fraser, Master Customs Patrol Boat *Louisburg;* J. P. Graves, Special Customs Excise Officer, Grade 2; Capt. Jas. O'Brien, Master Customs Patrol Boat *Behave;* Miss J. E. Roop, Stenographer, Grade 2; A. G. Sangster, Customs Excise Enforcement Officer; Mrs. W. O. Sinclair, Stenographer, Grade 2.

Inspection

Miss A. E. Anderson, Stenographer, Grade 2.

Administrative

R. A. Belanger, Clerk, Grade 2; Miss L. Caron, Stenographer, Grade 2 (Bilingual); Miss B. T. G. Cunningham, Stenographer, Grade 2; Robt. Duclas, Clerk, Grade 2; Miss M. F. D. Duquay, Stenographer, Grade 2 (Bilingual); E. G. Hauch, J. F. Rankin, Assistant Investigators of Values; C. L. Wilson, Clerk, Grade 2.

DEDUCTIONS

Quebec

Montreal: Jas. McDevitt, Customs Excise Examiner.

Valleyfield: J. A. Beauchamp, Customs Excise Clerk.

Ontario

Bridgeburg: H. F. Hendershot, Customs Excise Examiner.

Ottawa: O. L. M. Chartrand, Chief Customs Excise Clerk, Grade 5.

Simcoe: F. J. Diver, Customs Excise Examiner.

Toronto: F. R. Grant, Customs Appraiser (Divisional); Howard Heimbach, Office Boy.

British Columbia

New Westminster: L. V. J. Griffin, Customs Guard.

Vancouver: James Ker, Senior Customs Excise Clerk.

Victoria (*Quatsino*): B. T. Dane, Customs Excise Examiner.

Preventive Service

J. M. Danis, Customs Excise Enforcement Officer; J. G. Dussault, Special Customs Excise Officer, Grade 2; C. W. Publicover, Master Customs Patrol Boat *Behave.*

Administrative

Miss M. Girard, Stenographer, Grade 2; A. Lamoureux, Clerk, Grade 2; Miss F. A. Smith, Stenographer, Grade 2; R. P. Yetts, Excise Statistical Checker.

PROMOTIONS

Quebec

Montreal: J. P. Belec, from Customs Truckman to Customs Excise Examiner; L. C. P. A. Girard, from Clerk, Grade 1 to Customs Excise Examiner; J. J. Kavanagh, from Customs Excise Examiner to Customs Excise Supervising Officer.

Quebec: J. A. E. Gagne, from Customs Excise Examiner to Cashier and Computing Clerk; J. A. A. Santerre, from Customs Excise Cashier to Computing Clerk.

Ontario

Chatham: Clifford Collop, from Customs Excise Examiner to Customs Excise Cashier.

Fort William: C. E. Stewardson, from Senior Customs Excise Examiner to Cashier and Computing Clerk.

Guelph: J. D. Lillie, from Cashier and Computing Clerk to Computing Clerk.

Hamilton: R. N. Leash, from Customs Excise Clerk to Computing Clerk.

North Bay (Cochrane): J. O. Crick, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1.

Orillia: J. F. R. Lynch, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1.

Peterboro: W. M. Lang, from Collector of Customs and Excise, Grade 3 (Registrar of Shipping) to Collector of Customs and Excise, Grade 4.

Toronto: J. T. Crook, A. J. Hoddinott, from Express and Postal Computing Clerks, to Customs Express and Postal Cashiers.

Windsor-Walkerville: L. J. Reaume, from Chief Customs Excise Clerk, Grade 5 to Surveyor of Customs and Excise, Grade 5.

Alberta

Edmonton: William Neale, from Express and Postal Computing Clerk to Senior Customs Excise Clerk.

Administrative

Miss M. M. Buckley, from Stenographer, Grade 2 (Law) to Clerk, Grade 4; J. A. Corbeil, R. L. Denault, Rene Lavallee, D. L. McCormick, Percy Rutledge, Fabien Sabourin, Wilfred Stille, J. A. A. White, from Clerks, Grade 3, to Clerks, Grade 4.

PROMOTIONS AND TRANSFERS

Frank Hayward, from Customs Excise Clerk, Ottawa, Ont., to Special Exciseman, Grade 1, Montreal, Que.

J. W. Tanney, from Customs Excise Examiner, Pembroke, Ont., to Customs Excise Clerk (Relieving), Ottawa, Ont.

THE FAMILY ALBUM

Joseph Belisle, who was promoted recently to be Superintendent of Customs-Excise Examiners at Montreal, entered the service at Lacolle in 1917 as Acting Preventive Officer. He remained at Lacolle until 1923 when he was transferred to be Customs-Excise clerk at Montreal. In 1927 Mr. Belisle was promoted from Senior Customs-Excise clerk to Customs-Excise supervising officer, and he now steps up to be superintendent. Mr. Belisle is 37 years of age, and his promotion in the service has been steady. He was a member of the first contingent, and saw active service overseas with the 14th Battalion, Royal Montreal Regiment.

Joseph Belisle

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	17,712,185 06	12,708,155 57		
Less Refunds and Drawbacks	1,580,140 66	1,039,947 85		
Net	16,132,044 40	11,668,207 72	4,463,836 68	
Excise Taxes	6,038,594 68	3,408,660 38		
Less Refunds and Drawbacks	37,406 12	64,855 89		
Net	6,001,188 56	3,343,804 49	2,657,384 07	
Excise Duties	6,553,839 42	5,500,041 10		
Less Refunds and Drawbacks	41,361 88	32,794 76		
Net	6,512,477 54	5,467,246 34	1,045,231 20	
Sundry Collections	171,124 89	88,048 58		
Less Refunds and Drawbacks	90 00	265 90		
Net	171,034 89	87,782 68	83,252 21	
Net Totals	28,816,745 39	20,567,041 23	8,249,704 16	
Net Decrease	...	...	8,249,704 16	

TOTALS FOR FOUR MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	71,814,815 37	54,330,478 79	...	
Less Refunds and Drawbacks	6,668,409 83	4,999,477 94		
Net	65,146,405 54	49,331,000 85	15,815,404 69	
Excise Taxes	20,742,554 04	14,967,638 45		
Less Refunds and Drawbacks	217,706 21	291,478 12		
Net	20,524,847 83	14,676,160 33	5,848,687 50	
Excise Duties	22,103,527 00	21,602,613 43	...	
Less Refunds and Drawbacks	297,397 89	343,532 86		
Net	21,806,129 11	21,259,080 57	547,048 54	
Sundry Collections	414,632 14	480,780 87	...	
Less Refunds and Drawbacks	331 37	1,187 13		
Net	414,300 77	479,593 74	...	65,292 97
Net Totals	107,891,683 25	85,745,835 49	22,211,140 73	65,292 97
Net Decrease	...	...	22,145,847 76	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY 1929 AND JULY 1930

—	July 1929	July 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,948,473 66	3,293,665 08	...	345,191 42

TOTALS FOR FOUR MONTHS

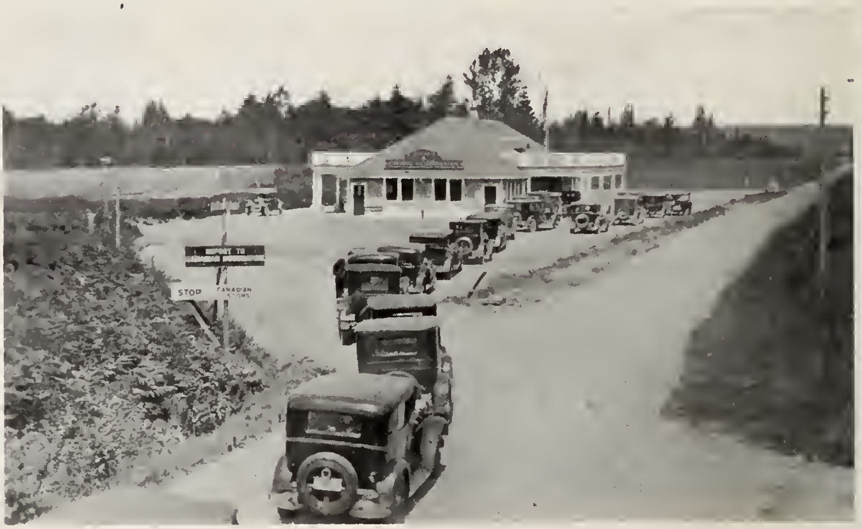
—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,541,714 81	62,337,091 91	...	2,795,377 10

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY AND THE FOUR MONTHS ENDED JULY 1929 AND 1930

—	July, 1929		July, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	102,219,440	....	76,427,506
Total Exports (Foreign Produce).........	....	3,466,734	....	1,498,118
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat.......................Bush.	17,019,105	20,373,464	19,868,298	19,682,296
Wheat flour....................Brls.	835,593	4,434,100	658,834	3,288,540
Fish..........................Cwt.	213,014	2,944,070	204,758	2,546,849
Furs.......................... $	....	1,938,213	....	1,200,842
Meats.........................Cwt.	69,517	1,477,856	34,502	581,017
Cheese........................Cwt.	150,744	2,904,541	120,919	2,011,609
Planks and Boards..............M ft.	172,191	4,927,859	141,502	3,481,216
Wood pulp...................... Cwt.	1,213,897	3,127,292	1,167,333	2,988,267
Newsprint......................Cwt.	3,993,844	11,795,510	3,981,195	11,579,882
Automobiles and parts........... $	....	3,451,790	....	1,602,908
Copper, unmanufactured...........Cwt.	188,164	2,841,059	166,459	1,826,499
Nickel, unmanufactured...........Cwt.	77,281	1,789,630	73,015	1,614,735
Imports entered for Consumption—Free goods.........................	....	40,786,709	....	33,137,090
Imports entered for Consumption—Dutiable goods.........................	....	73,414,145	....	51,355,753
Total Imports entered for Consumption...	....	114,200,854	....	84,492,843

	Four months ended July, 1929		Four months ended July, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	387,596,045	....	283,135,483
Total Exports (Foreign Produce).........	....	9,172,350	....	7,298,268
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat.......................Bush.	76,993,401	85,213,835	55,753,138	57,749,495
Wheat flour....................Brls.	3,397,105	18,015,248	2,281,168	11,586,008
Fish..........................Cwt.	728,267	9,438,047	681,663	8,362,228
Furs.......................... $	....	6,995,380	....	4,712,734
Meats.........................Cwt.	260,971	5,535,746	120,522	2,490,043
Cheese........................Cwt.	259,733	5,214,968	197,655	3,257,969
Planks and boards..............M ft.	592,487	16,630,283	530,769	13,515,245
Wood pulp......................Cwt.	5,326,888	13,739,522	4,568,527	12,116,728
Newsprint......................Cwt.	15,926,198	47,212,854	15,568,691	45,041,091
Automobiles and parts........... $	....	14,514,227	....	6,512,236
Copper, unmanufactured...........Cwt.	708,597	11,043,924	708,158	9,245,372
Nickel, unmanufactured..........Cwt.	358,952	8,307,394	302,763	6,704,809
Imports entered for Consumption—Free goods.........................	....	152,260,464	....	127,522,990
Imports entered for Consumption—Dutiable goods.........................	....	297,022,233	....	221,460,490
Total imports entered for Consumption....	....	449,282,697	....	348,983,480

NORTHWARDS INTO CANADA



THIS is an excellent example of the new type of Customs highway office being erected to afford facilities for tourists entering Canada. This one is on the highway at Douglas, British Columbia, at the international boundary, and as will be seen, all north-bound traffic into Canada is handled on the East side of the building, and south-bound traffic on the West side. The line of cars is proceeding north into Canada. This building also accommodates the Immigration Service at this point. Douglas is the place where the Peace Arch is erected.

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Vol. III —— No. 12

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Honourable E. B. RYCKMAN, K.C., M.P., Minister of National Revenue.

A Message From the Minister To The Service

In assuming responsibility for the administration of the Department of National Revenue I earnestly bespeak—for I must rely upon—the sympathetic support and co-operation of each one in its Service. I am anxious, as naturally all are, that the Department should advance in accomplishment—and in individual effort to this end lies real patriotic service.

Since October, 1927, when the Review was first published, great progress has been made. As a household organ it has brought honour to its author and very substantial profit values to the Department. May it improve in helpfulness.

The Hon. W. D. Euler in his introductory message to the Service said:—

> The Canadian people expect the utmost diligence and faithfulness in the administration of this Department. They are further entitled to the application of business methods, prompt decisions, the saving grace of common sense and unfailing courtesy under all circumstances.

This message given in October, 1927, has accomplished much. I cannot do better than urge it again and, if I may, emphasize the cardinal virtues in public service of " common sense " and " unfailing courtesy."

With every good wish to each one in the Service,

Yours faithfully,

E. B. Ryckman

Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman)*, Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

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J. Sydney Roe, Editor

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IN THIS ISSUE

Customs House in Tent at Taku
New mining district in north accommodated

Tourist Travel Through Prescott Port
Large increase recorded this season

Made Good Haul On Maiden Voyage
New patrol boat Madawaska now on duty

Passing the R 100 through Customs
Interesting description of airship's arrival

How Regina Is Going Ahead
Brief review of conditions at western port

Income Tax Revenue By Districts
Summary of collections throughout Dominion

Trade and Revenue Figures
Tables for August and five months

News and Comment, Rulings,
Question Box, Letter Bag

About Ourselves

WITH this number the REVIEW completes its third year of publication. In October, 1927, it modestly entered the ranks of government publications with an ambitious program. Its primary purpose was to keep the National Revenue staff throughout the Dominion, the press and the general public, properly informed of the many and varied activities of the Department. It has, in its monthly issues, endeavoured at all times to foster a spirit of co-operation and comradeship in the ranks, to fan the flame of loyalty to the Service, and to furnish a friendly medium of instruction and discussion. The *Letter Bag* section of the REVIEW is an open forum for the consideration of departmental matters by officers, and is proving to be an excellent feature. The *Question Box* solves many a puzzling problem of procedure and administration, while the illustrated general articles, and editorials, are widely reproduced and generously quoted by the press of Canada. In the past three years the REVIEW has grown in importance and influence and it is hoped that the fourth volume may be as informative and entertaining as its three predecessors.

Trade of Sea-going Ships

STATISTICS prepared by the Department of National Revenue show that the numbers and registered tonnage of sea-going vessels of those nations which did the largest amount of trade with Canadian ports during the fiscal year 1928-29, were as follows: Great Britain, inwards 12,105 vessels, tonnage 15,896,982 tons; outwards 12,300 vessels, tonnage 14,963,714 tons. United States, inwards 7,964 vessels, tonnage 4,781,738 tons; outwards 7,941 vessels, tonnage 4,795,457 tons. Japan, inwards 413 vessels, tonnage 1,736,318 tons; outwards 441 vessels, tonnage 1,842,238 tons. Norway, inwards 806 vessels, tonnage 1,603,611 tons; outwards 901 vessels, tonnage 1,751,893 tons.

Passing the R-100 Through Customs

Editor's Note: While awaiting the arrival of the airship *R-100* at St. Hubert, P. E. Jensen, Customs officer in charge at the Air Harbour, jotted down his impressions of the interesting event and sent them to the Review. Here they are:—

WHILE thousands line the boundaries of the airport, automobiles being parked ten deep in adjoining fields, the search lights keep up a constant flicker across the sky, spattered with stars, trying to pick up the first glimpse of the R-100. At 2 a.m. a cheer goes up and in the darkness arms are stretched with fingers pointing towards the northeast where the airship is seen slowly approaching. It passes over the city of Montreal at about two thousand feet, and, turning southeast, crosses the St. Lawrence river and approaches the airport. Now it is plainly seen hovering overhead. The great motors are heard turning slowly over as she dips her head in gracious salutation and passes over the dark mooring tower, her new home. The searchlights continue to play on her sides, and the markings GFAAV and R-100 are plainly seen, with the navigation lights, and dark figures waving their greetings from the small windows. It is getting lighter, and the morning mist hangs close to the ground while stars fade and disappear. The great ship is getting into position to approach the tower. At 5.37 the mooring is accomplished, in 27 minutes, a record, and the end of the journey reached. The official mileage flown was given as 3,364 nautical miles, or 3,845 land miles, with an average speed of 50·8 miles per hour, making a total time of 75 hours and 42 minutes. It was a wonderful sight to see this historic ship tie up at the tower-head and the electrical mechanical arrangements worked well. The honour of being the first Canadian to board her was a race between the doctor, the Immigration men and the Customs officer, and on account of there being nearly five feet between the actual platform on the tower and the hanging bridge on the dirigible, the Customs man, the younger of the three, won. After visiting the Captain, R. S. Booth, and securing forms A-6 and his clearance from England, executed by the Customs and Excise, 2nd Station 33 Midland Road, Bedford, his Air Navigation report and manifest of general cargo, it was seen that there were six passengers and 38 crew. The usual small amount of baggage as carried in any aircraft was also well maintained here and soon checked and passed and a search of the quarters was made.

The ship was then visited by the officials from the Government and the city of Montreal, while the public continued to salute in various ways. J. E. Pilon of the Montreal Port staff assisted with the work and remained here through the visit of the dirigible as many visiting planes were expected.

Regarding Settlers' Effects

THE attention of the Department has been drawn to a number of cases recently in which persons who had entered Canada with vehicles and goods eligible for entry as settlers' effects had effected disposition thereof within twelve months after entry, contrary to the provisions of Tariff Items 705 and 705a.

Collectors should endeavour to check up " actual use in Canada " of such goods for a full period of twelve months after entry, making sure that no sale or other disposal by the person taking the declaration of a settler has occurred, particularly with regard to motor vehicles, which are often turned in to dealers as part payment on later models shortly after entry, thereby subjecting the vehicles to duty and rendering them liable to seizure if duty be not paid forthwith.

Frequently such entries are passed at frontier ports by persons proceeding to inland ports where their goods are beyond subsequent supervision or observance by the Collector who accepted the entry. In such cases, if the officer at the frontier taking the entry ascertained the locality in which the settler intended to reside, he could then forward a copy of the entry to the Collector having jurisdiction over that locality for his information and attention.

Where Collectors suspect that goods entered free as settler's effects have been sold or otherwise disposed of within twelve months after entry, every assistance will be afforded by the Department in checking up if the particulars are furnished.

The Human Side of Tourist Travel

(*Editor's Note:* This entertaining article was written for the REVIEW by E. J. Struthers, Collector of National Revenue, Rock Island, Quebec. Mr. Struthers has been engaged in Customs frontier work for several years.)

OF the diverse activities of the Department of National Revenue possibly none offers more interesting contacts with the public than highway work. In these days, when all the world's awheel, there rolls up daily during the tourist season to the boundary Customs offices thousands of residents of the United States and Canada, on vacation bent. In this procession of automobiles a Maine tourist rubs shoulders with a Californian, and all states are represented in this motley throng.

As passengers in these automobiles come the great, near great, average, and some that could bear scrutiny. Therefore, to a student of human nature,—and many officers from watching this constant procession become such,—is offered a varied field of study. To the usual onlooker at a busy frontier office watching an experienced Customs officer at work, proof of this would soon be given. It would be noted that the officer after releasing several cars in quick order subjects one to more careful examination. Some mannerism, or hesitancy, or for that matter a forced braggadocio on the part of some of the occupants of the car may have aroused the suspicions of the officer. A thorough search ensues.

In the mind of the onlooker, watching the United States tourists flock in, certain questions would probably arise. The first question would be, "Why do they come?" They come to visit relatives and friends in Canada. To see a country which they have been told by others offered all that could be desired in the way of a vacation land. To take in the French atmosphere of Quebec, or to locate some quaint custom to be found in that or other parts of the Dominion. To visit some religious or historical spot. To drive on highways not as crowded as their own. And it must be admitted, some who say they come to get a drink of real liquor. Still others who say, "Because we like you Canadians. You are a fine people."

The second query might be, "Do they ask odd questions?", and the answer would be a decided "Yes." Although, of late years, a broader knowledge of Canada is being gained by considerable numbers of United States residents, there are many who look on Canada as one of the smallest of countries, instead of one larger than their own. Two instances of this occurred to the writer at a frontier office in Quebec. A couple drove up in a Massachusetts car and, after stating that they were in Canada just for a week-end, said they wanted directions as to how to get to Summerside, P.E.I., where they wished to visit a friend. The other consisted of a family party from Pennsylvania, who had made arrangements to be in Canada for a week-end, and, during that time, wished to pay a visit to relatives in a small town in Saskatchewan. Needless to say a little polite lesson in geography on the office map gave them a greater knowledge of the size of Canada. Other questions often asked along the Quebec boundary are, "When did we cross the river?" or "When did we cross the bridge?" by tourists who are surprised to find themselves in Canada without having crossed a water boundary. Others are, "How is it that you have a British flag flying?" "Do I have to drive to the left?", though the prize ones were "Are there any street cars in Montreal?" and the following from the tourist who had been travelling extensively in Quebec, "How many houses does that rich man of yours *A. Louer* own? Everywhere I go, I see signs, *To Rent. A. Louer.*"

Such constant work is arduous. After a busy twelve-hour day, the officers return home tired out. It is not only the actual work of examination but the attention that must be paid to the detail of writing and checking permits, the watch for something being "put across," that tires. To such officers the eight-hour day will be a boon, and undoubtedly make the handling of the tourists even more agreeably performed than at present.

In spite of the work involved, a friendly rivalry exists between the different offices to see which issue the most permits to tourists, and with this feeling, a line up of cars waiting to be cleared is a welcome sight. So let them come, we're glad to see them.

Special Services and Overtime

IN the May number of the REVIEW under the heading of *Overtime Service* was printed the text of the Order in Council passed on March 27, 1930, relating thereto. The regulations established by the Minister of National Revenue, under the authority of this Order in Council, have been issued and are given hereunder for the information of all concerned. The regulations are as follows:—

Special Services, Railway, Steamship and Other Transportation Companies, Outside Regular Hours.—Railways, steamship and other transportation companies, until otherwise ordered, are exempt from payment of charges for the authorized attendance of Customs Officers at offices, stations and wharves in Canada on holidays and outside of regular hours, except on Sundays and attendance for local delivery of goods.

"Customs Holiday" Defined.—The expression "Customs holiday" is held to include: Sunday, New Year's Day, Good Friday, Easter Monday, Victoria Day, Dominion Day, Labour Day, Christmas Day, the birthday or the day fixed by proclamation for the celebration of the birthday of the reigning Sovereign, and any day appointed by proclamation of the Governor General in Council for a general fast or thanksgiving.

Payment and Recording of Overtime.—The overtime of officers, in all cases where authorized will be paid by the Department. The actual overtime of each officer is to be kept and stated in the overtime sheet in the form prescribed, and is to be certified and forwarded monthly by the Collector to the Department and also to the District Inspector computing such overtime only as authorized in respect of services on holidays and in excess of eight working hours per day on other days.

It is the duty of the Collector to see that Overtime Service is not incurred unless necessary to facilitate the despatch of public business or for the protection of the revenue and he will be held strictly accountable to the department for the accuracy of the accounts rendered, as well as for the justification for the expenditures.

Where there is a surveyor he will be held directly responsible under the Collector.

An account of the charges for Special Customs or Excise Services is to be rendered by the Collector to the Company or person for whom the service has been granted. The Collector shall at the close of each month render an account of moneys received for Special Customs and Excise Services on Form K-2b.

Deposit of Charges Collected.—The Collector shall deposit all collections of charges for special Customs and Excise services to the credit of the Receiver General as Sundry Collections.

Rate and Computation of Overtime.—Except when otherwise provided for in special instructions the rate prescribed for authorized overtime of Customs-Excise Officers is seventy-five cents per hour of service, but no consideration is to be given to overtime of one-half hour or less when overtime service is rendered immediately after the officer's regular hours of service.

As a general rule authorized overtime not exceeding two hours rendered at one time may be computed as two hours, when the service is not performed immediately before or after the Officer's regular hours. For services rendered between 7 and 8 a.m. or between 5 and 6 p.m. only one hour will be allowed, and the same principle will apply if an officer's regular hours should be changed.

The maximum overtime to be allowed any Customs Officer on one day, not being a Sunday or other holiday, is two hours (except as otherwise authorized by the Department under special circumstances).

Overtime may, however, be allowed under special conditions when actually served and when the charge to the Customs does not exceed 4 hours combined on two successive days.

Officers at limited service ports, outports and preventive stations where the salary is based upon the amount of business are not entitled to any additional remuneration under these regulations.

While the hours of outdoor officers are from 8 a.m. to 5 p.m. it is understood that such Officers shall be allowed one hour for lunch and also that these hours may be changed when necessary to meet special or peculiar conditions, or to enable the staff to be more efficiently or more economically employed.

It is understood that Guards and Watchmen will serve their hours of duty without intermission.

Excise Officers.—Officers in charge of Excise Surveys will be governed by the above regulations in respect to hours of service and compensation for overtime.

Christmas and New Year Extra Services in Postal Parcels Branches.—During the Christmas and New Year period from December 15 to January 3, overtime will be allowed for services rendered by Officers of the Customs Postal Parcels Branches in excess of eight working hours and for Sundays and holidays. Surveyors at city ports will be held strictly accountable to the Department for the accuracy of accounts rendered for overtime services provided for in this paragraph. It is their duty and responsibility to see that accounts are rendered only for such overtime service as is actually performed and absolutely necessary to facilitate the despatch of public business.

Tourists' Vehicles.—No fee is to be collected from the owners of Tourists' automobiles, motor cycles, or other vehicles for Customs attendance (on regular days, Sundays or holidays), but for services rendered in connection with inward or outward reports of such vehicles outside of regular hours of service Customs Officers are entitled to regular overtime allowance, except at limited service ports, outports and preventive stations where the salary is based upon the amount of business and no regular hours are set for the officer (*Vide* Section 12, Memorandum No. 2).

Hours of Service in the Long Room, Customs Warehouses and Stations.—Collectors and Executive Officers, such as the Surveyor and the Chief Clerk of the Long Room, should clearly understand that they are required to remain on duty until 1 p.m. on Saturday, and 5 p.m. on other business days, or later if necessary to finish the day's transactions.

Declaration Clerks shall take entries up to 4.30 p.m. of each business day except Saturday, when they shall take them up to 12.30. Entries taken up to 12 noon on Saturday and up to 4 p.m. on other days shall be dealt with by the Computing Clerks on the day on which they are taken. Entries taken between 12 and 12.30 on Saturday and between 4 and 4.30 on other days shall be dealt with by the Computing Clerks on the following business day.

Manifest Clerks are required to check and compare entries until 4.30 p.m. each business day except Saturday, when entries are to be checked and compared until 12.30 p.m. They are to cancel and acquit manifests and sign Collector's Permits (C 1 and C 2), up to 5 p.m. on each business day, except Saturday, when they will cancel and acquit manifests up to 1 p.m.

Computing Clerks are to check all entries received by them from the Chief Computing Clerk up to 4.30 p.m. each business day, except Saturday, when they will check all entries received up to 12.30 p.m. All entries received up to 4 p.m. on each business day, except Saturday, are to be checked by the Computing Clerks before leaving their desks and passed on to the Cashiers for action, and Computing Clerks are to remain until 5 p.m. or later if necessary to complete the transactions of the day, each business day except Saturday, when they are to remain until 1 p.m. or later if necessary to finish the day's transactions.

Cashiers employed at city ports are to accept Customs and Excise duties and taxes up to 4.30 p.m. each business day, except Saturday, when duties are to be accepted up to 1 p.m. They are to remain until the business of the day is finished and the cash balanced and accepted from them by the Port Accountant. Accountants are to remain until 1 p.m. on Saturdays and 5 p.m. on other business days, or later if necessary to complete the transactions of the day.

Postal Parcel and Express Officers are subject to the same hours of service as officers performing similar service in the Long Room. The Postal Parcels Branch shall remain open for the transaction of business until 6 p.m. on each business day during the period from the 15th December to the 3rd January inclusive, in order to facilitate the prompt delivery of postal parcels during the Christmas season, but no overtime payment will be made for the service between the hours of 5 and 6 p.m.

Appraisers and Assistant Appraisers are to remain on duty until 1 p.m. on Saturdays and 5 p.m. on other business days, or later if necessary to complete the work of the day.

General.—Long Room and Record Room Officers and Warehouse Ledger Clerks are required to report for duty promptly at 9 a.m. each business day and to remain until 1 p.m. on Saturdays, and 5 p.m. on other business days, or later if necessary to complete the work of the day. The general rule that all current work of the day shall be finished on that day, if possible, is to be adhered to.

Customs-Excise Examiners and other outside officers are to be on duty from 8 a.m. to 5 p.m. on each business day including Saturday. Customs truckmen and all other officers employed in the Examining and King's Warehouses shall be on duty from 8 a.m. to 5 p.m. on each business day except Saturday, when they are to remain on duty until 1 p.m. or later if required.

General Note.—The above hours may be changed or staggered if by so doing the staff can be more efficiently or more economically employed.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the five months of the fiscal year, August 1929 and August 1930. Decreases are marked*.

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.
Ch'town......	37,088 95	36,318 30	* 770 65				
Halifax......	544,632 37	563,179 84	18,547 47	Winnipeg......	3,272,566 69	2,999,065 77	*273,500 92
St. John......	506,623 64	467,487 26	* 39,136 38	Regina.........	577,872 67	512,454 01	* 65,418 66
Quebec......	1,022,524 86	1,003,370 44	* 19,154 42	Saskatoon.....	216,533 21	193,836 89	* 22,696 32
Montreal.	19,474,965 45	19,794,499 45	319,534 00	Pr. Albert.....	45,562 40	45,363 33	* 199 17
Ottawa	2,108,084 55	2,407,504 21	299,419 66	Calgary.......	1,199,758 40	1,421,475 90	221,717 50
Kingston.. .	352,874 63	156,188 05	*196,686 58	Edmonton.....	436,894 43	384,995 68	* 51,898 75
Belleville... .	389,529 46	460,029 59	70,500 13	Vancouver.....	3,906,645 88	4,419,519 47	512,873 59
Toronto . ..	16,110,098 07	16,765,397 22	655,299 15	Yukon.........	24,463 80	20,069 83	* 4,393 97
Hamilton.	4,811,365 40	5,147,866 77	336,501 37	Head Office...	6,681 62	2,382 16	* 4,299 46
London	5,033,752 23	5,969,488 91	935,736 68				
Ft. William	313,623 34	259,661 51	* 53,961 83	Totals.....	60,392,142 05	63,030,154 49	2,638,012 44

* * HERE AND THERE * *

The *Editor* is indebted to F. de D. Casault of the Quebec staff for some excerpts from an ancient Commercial and Business Encyclopædia which dealt with *Amusing Perplexities at the Customs House.* They are as follows:—

The occasional importation of articles which are not enumerated in the tariff of Customs House duties is in some instances productive of amusing perplexity. A singular case of this nature occurred once at the London Customs House (1860) the solution of which was beyond the skill of the officials. This case was the importation of some ice from Norway. Doubt existed as to the duty, and this point was referred from the Customs House to the Treasury Department, and from the Treasury to the Board of Trade. Oddly enough, it was the opinion of the latter officials that the ice might be entered at the rate of duty payable on " dry goods " but, as the matter turned out, " the ice was dissolved before the question was solved."

In another case a gentleman imported a mummy from Egypt, and the officers of the Customs were puzzled as to what to do with this non-enumerated article. These poor remains of mortality—muscles and sinews, pickled and preserved three thousand years ago—could not be deemed a raw material, and therefore upon deliberation, it was determined to tax them as a manufactured article. The importer, anxious that his mummy should not be seized, declared its value to be two thousand dollars, an unfortunate declaration, which cost him one thousand dollars, being at the rate of 50 per cent on manufactured merchandise.

New Brunswick was first settled by the French, and its history is filled with romance. *Cabot* was the first known white man to visit it in 1497—he landed somewhere on the North Shore. His discovery was apparently not valued very highly by the English King, as the expenditure account for that year, preserved in the British Museum, contains the item " to hyme that founde the new Isle, £10." In 1604, three adventuring French nobles, *Champlain, DeMonts* and *Poutrincourt,* sailed into the mouth of a "great river" on Saint John's Day, June 24, and named the river in honour of the Saint. The only habitation they found was on the little island in the harbour—an Indian fort and village. Champlain then claimed the land for the French King. The years that followed tell the story of rivalry between the traders, the brave defence of her husband's fort by Lady La Tour, with its tragic sequel, and many other heroic incidents. New Brunswick was part of *Evangeline's* land and in the early days of strife sheltered *Evangeline's* friends in her kindly forests. Later she opened her doors and heart to the brave patriots of 1783, who for loyal allegiance gave up all to face privation and hardship and founded Saint John, the City of the Loyalists, and later St. Andrews, Maugerville, and other settlements in the Province.

From the Indian aborigines of the Province come interesting legends of the country and of their hero *Gluskap.* " Once upon a time" the beaver was a huge beast and threatened man's existence, then came Gluskap in his canoe, which was an island, and hunted the wicked beaver and shattered the dams which he had built to flood the country,—so they made him chief of all the tribes. Part of the dam at the Reversing Falls at the mouth of the Saint John River floated out through the harbour and became Partridge Island, and the Indian name for the Island was *kikw Mikhigin*—a sod broken away. *Gluskap* journeyed up the river on snow-shoes and at Kingsclear he removed his snow-shoes and there they can be seen to-day, the two islands in the river,—*Gluskap's snow-shoes.* And at Grand Falls, he broke another beaver dam and released .that great cataract. And all the Indian names through the Province have a meaning—Restigouche, Washademoak, Passamaquoddy, Kennebecasis, Miramichi, Tobique, Pokiok and many, many more.

CUSTOMS HOUSE IN TENT AT TAKU

New Mining District in Northern British Columbia Accommodated

THE Department of National Revenue is constantly meeting changing conditions and new developments. The town of Taku, British Columbia, about fifty miles from Juneau, Alaska, at the junction of the Taku and Tulsequad rivers, sprang into existence almost over night as a result of the recent mining developments in the Taku River district. It was not, however, until this spring that the big rush began. To meet this situation the Department of National Revenue placed Officer William Scott of Vancouver as Transfer Officer at Juneau, and T. A. Haney as Customs-Excise Examiner at Taku, both officers being accustomed to pioneer life in the north.

This illustration shows the Customs House in a tent at Taku, the new mining district in northern British Columbia. This town sprang into existence almost overnight as a result of mining developments. Outside the tent are standing T. Mason, Assistant Inspector of Customs and Excise, Victoria, B.C., and Mr. Scott, Customs and Excise officer at Juneau, Alaska. Photographs furnished to the *Review* by Mr. Mason.

As no accommodation of any kind was available for a Customs office at Taku, Officer Haney, as soon as he arrived early in April, put up a tent, boarded the floor and sides, and then opened his office for business. During the first week goods valued at $5,675 passed through his hands. From conservative estimates it is believed that between 1,500 and 1,700 tons of goods will be entered through the Taku Customs office during the present season, also that about 700 men will be employed in the mining operations. Mining authorities consider it probable that the developments here will prove of a permanent nature.

Goods destined for the Taku district are transshipped first at Juneau, and again at the mouth of the Taku River, where they are loaded on to specially constructed river boats. At present only two boats, the *Jeanne* of United States registry, and a Canadian boat, the *Taku River* carry passengers and freight on the seven-mile run between the town and the river's mouth.

A post office has been established at Taku, also offices for the Mining Recorder and the Provincial Police. Wharves and warehouses have already been constructed, and another large wharf and warehouse are in process of building. In this latter it is expected that permanent quarters will be established for the Customs office, as well as a bonded warehouse.

The Customs office is seven miles above the international boundary line. It was found not to be feasible to establish the office at the boundary owing to the river at that point consisting of innumerable flats and sloughs, inundated during the freshet season. For the same reason the post office, Provincial Police, wharves and warehouses are located above the boundary.

This illustration shows the wharf and warehouse under construction at Taku, B.C., with the river vessel *Jeanne* alongside.

BUSY PORT OF ENTRY ON ST. LAWRENCE

Tourist Travel via Prescott This Year Much Increased

PRESCOTT, Ontario, is an important port of entry for tourists from the United States, situated as it is across the St. Lawrence River from Ogdensburg, New York. Figures supplied to the *Review* by the Collector, J. B. White, show that from January 1 to June 30, 1930, automobiles reported inwards and outwards numbered 21,490, and 27,213 passengers entered during that period. There is a staff of three officers at the ferry dock in attendance from 5.45 a.m. until midnight, each day, including Sundays, and incoming and outgoing traffic is handled expeditiously.

For the past number of years, there has been a steady increase in tourist travel annually, and the present indications are that this year will be no exception.

Judging by the figures for the first six months of 1930, the tourist travel at Prescott is going to exceed that of any previous year. From January 1 to June 30, 415 more Unted States permits were issued and 667 more entered on 24-hour permits. 508 more United States automobiles were exported at this point and 771 more on 24-hour permits.

This illustration shows the ferry dock and Customs office at Prescott, Ontario. This is a favourite port of entry for tourists from the United States, and this season the travel is very heavy. On the other side of the river the city of Ogdensburg, N.Y., can be seen. Photograph furnished to the *Review* by J. B. White, Collector at Prescott.

The Ferry Company operates a 20-minute service between Prescott and Ogdensburg, N.Y., from June 28 to September 30, and on Canadian and American holidays. This service has thus far been popular. The local ferry operates 365 days a year from 5.45 a.m. to midnight. In the summer months the steel steamers, *Levis*, with a capacity of 35 cars and the *Miss Vandenberg*, with a capacity of 15 cars, are in operation and during the balance of the year one steamer operates.

The ferry wharf at Prescott is very large, and in the centre is the building containing the Customs and Immigration offices. The dock is fenced so that the cars and passengers disembarking from the ferries pull up on the east side of the building, and are there examined by the Customs and Immigration officers. Cars and passengers going to the ferry pass on the west side of the building, and further west is a large parking area to accommodate the automobiles of those who cross to the United States without their cars.

The facilities for tourist travel at this port provide adequate and yet rapid examination by the Customs officials.

REGINA'S STEADY PROGRESS

Rapidly Becoming Large Industrial Centre

REGINA, "the Queen City of Saskatchewan," situated amidst the wheat-growing plains of the West, is fast becoming one of the large industrial centres of the Western Provinces. Of recent years it has been gaining prominence amongst the manufacturing cities of the Dominion, and many establishments have been opened The new assembly plant of the General Motors of Canada is now in operation. Regina also holds the key position, and has occupied it for some years past, for the distribution of agricultural implements. The Customs-Excise port of Regina, of which J. H. Spooner is the Collector, has a staff of twenty-six officers. In addition it has, under its survey, the outports of Yorkton, Melville and Northgate.

The industrial development of the city has increased the work of the port, and the staff is keeping abreast with its added duties. Much volume and variety of merchandise passes through the Customs and Excise divisions. All wines and spirituous liquors, both imported and domestic, imported by the Liquor Board of Saskatchewan, for distribution through the province, are gauged, tested, warehoused and cleared through the port. This entails considerable work. There are also two breweries in operation, besides a vinegar factory.

The Imperial Oil Refineries imports from 25 to 40 tank cars of crude oil daily. The testing of both the imported crude and the refined product, and the issuing of certificates, is done here.

Statement of Customs-Excise revenues collected at the port of Regina, during the fiscal year 1929-30, and during three months of the present fiscal year to June 30, 1930; also total revenue collected during the same periods at the outports under the survey of the chief port of Regina:—

Customs duties, 1929-30, $2,948,908, 1930-31 (3 mos.), $519,762; sundry collections, 1929-30, $2,141, 1930-31 (3 mos.), $352; Excise taxes, 1929-30, $535,045, 1930-31 (3 mos.), $93,687; Excise duties, 1929-30, $327,244, 1930-31 (3 mos.), $60,623; total, 1929-30, $3,813,340, 1930-31 (3 mos.), $674,425.

Outport totals—Melville, 1929-30, $21,451, 1930-31 (3 mos.), $4,277; Northgate, 1929-30, $4,956, 1930-31 (3 mos.), $3,355; Yorkton, 1929-30, $86,713, 1930-31 (3 mos.), $17,967; total, 1929-30, $3,926,461, 1930-31 (3 mos.), $700,025.

EXCISE DUTY COLLECTIONS

Excise duty collections in July, 1930, were $5,523,684, compared with $6,532,189 in July, 1929. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of July, 1929, and July, 1930:—

July, 1930, spirits potable, $726,069; July, 1929. $1,391,331. July, 1930, spirits, non-potable, $79,867; July, 1929, $96,992. July, 1930, malt, $437,376; July, 1929, $513,066. July, 1930, cigars, $51,235; July, 1929, $52,298. July, 1930, cigarettes, $3,177,895; July, 1929, $3,316,763. July, 1930, manufactured tobacco, $411,617; July, 1929, $431,640. July, 1930, foreign raw leaf tobacco, $589,571; July, 1929, $691,543. July, 1930, beer, $49,657; July, 1929, $37,903. July, 1930, licences, $394; July, 1929, $650.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1929, and July, 1930:—

July, 1930, tobacco, cut, 1,386,779 pounds; July, 1929, 1,420,672 pounds. July, 1930, tobacco, plug, 583,668 pounds; July, 1929, 636,969 pounds. July, 1930, cigarettes, number 529,590,070; July, 1929, 552,649,080. July, 1930, cigars, number 16,947,724; July, 1929, 17,512,035. July, 1930, snuff, 87,257 pounds; July, 1929, 100,422 pounds. July, 1930, foreign raw leaf tobacco, 1,416,720 pounds; July, 1929, 1,701,128 pounds.

MADE GOOD HAUL ON MAIDEN VOYAGE

Patrol Boat "Madawaska" Seized Schooner in St. Lawrence

This photograph shows the new patrol boat *Madawaska* of the Customs-Excise Preventive Service leaving Montreal on her maiden trip to Rimouski, Quebec. In the background is the new Montreal Harbour bridge. On the way to her base at Rimouski the *Madawaska* seized a rum-laden schooner. Photograph sent to the *Review* by I. Savard, Divisional Chief of the Preventive Service, Montreal.

THE new patrol boat *Madawaska* of the Customs-Excise Preventive Service, started her career with flying colours. On her maiden voyage, from Montreal to her base at Rimouski, Quebec, she made a seizure of a schooner with 1,200 gallons of alcohol and ten kegs of rum. The schooner and cargo were taken to Quebec.

The Madawaska is a new boat. She was taken over from the builders on July 9, and left Montreal later to take up her duties in patrolling the Rimouski district of the St. Lawrence.

Near Goose Island, a schooner of suspicious aspect was sighted. The *Madawaska* gave chase. As soon as the crew of the schooner saw that they were being pursued, they beached their rum-laden craft and escaped ashore.

The *Madawaska* is a 75-foot boat with a 13½ foot beam, and is capable of a speed of upwards of twenty miles an hour. She is equipped with two 600-horsepower marine engines, and carries a crew of eight men. Captain A. R. Ascah is in command. He was formerly in charge of the patrol boat *Fernand Rinfret*. After the captured schooner had been taken to Quebec, the *Madawaska* resumed her journey to her post of duty.

Good Work Continued

The *Madawaska* has continued her good work. Early on the morning of July 26, Captain A. R. Ascah intercepted a rum-runner in the lower St. Lawrence. The crew immediately fired the schooner and, boarding a row boat, made for shore, leaving the craft ablaze. Captain Ascah stood by with the *Madawaska* until the schooner burned to the water's edge, leaving a number of kegs of rum floating in the river. One by one these kegs gradually disappeared, but Captain Ascah succeeded in picking up one of them as a souvenir, this keg being later transferred to the Collector at Rimouski for safe-keeping. This rum-runner was located on the north shore of the St. Lawrence near Bergeronnes, heading up the river slowly with one sail up at the time she was first sighted.

BUSILY ENGAGED

The Customs-Excise Preventive Service is being kept very busy guarding the coasts and frontiers of Canada as the following record of seizures for the first four months of the present fiscal year, April to July inclusive, shows. Total seizures for the four months period were 1,753; of these 1,315 were Customs and 438 Excise. For the corresponding period of 1929 the total was 1,468; Customs 981, Excise 487.

This illustration shows a rum-running schooner which was set on fire by its crew when intercepted by the Customs patrol boat *Madawaska,* on the north shore of the St. Lawrence River below Quebec. The crew made their escape in a rowboat. A number of kegs of rum where found floating in the river. This photograph was furnished to the *Review* by Captain Ascah, of the Customs patrol boat *Madawaska.*

Ontario took first place in the number of seizures reported with 593 seizures; Nova Scotia came second with 320 seizures, and Quebec third with 289 seizures. Seizures reported in the other provinces for the four months period of 1930-31 were:—

Prince Edward Island, Customs 35, Excise 8; New Brunswick, Customs 30, Excise 5; Headquarters (Ottawa), Customs 61, Excise 4; Manitoba, Customs 50, Excise 46; Saskatchewan, Customs 41, Excise 129; Alberta, Customs 24, Excise 35; British Columbia, Customs 76, Excise 7.

A summary of the seizures for the first four months of 1930-31 shows the following:—8,440 gallons of spirits, 3,239 gallons of alcohol, 3,990 gallons of beer, 242,640 cigarettes, 669 cigars, 837 pounds of tobacco, 109 complete stills, 138 automobiles, 22 vessels.

For the month of July, 1930, 532 seizures were received; Customs 423, Excise 109. For July, 1929, seizures totalled 430; Customs 306, Excise 124. Prosecutions for infractions of the Customs and Excise Acts totalled 118; Customs 35, Excise 83. Of this number 101 convictions were obtained.

Seizures for the month included 3,284 gallons of spirits, 2,538 gallons of alcohol, 1,355 gallons of beer, 87,560 cigarettes, 720 pounds of tobacco, 25 complete stills, 44 automobiles.

Seizures by provinces for July, 1930, were:—

Prince Edward Island, Customs 8, Excise 1; Nova Scotia, Customs 100, Excise 4; New Brunswick, Customs 15, Excise 1; Quebec, Customs 35, Excise 35; Ontario, Customs 205, Excise 16; Headquarters (Ottawa), Customs 17, Excise 1; Manitoba, Customs 15, Excise 11; Saskatchewan, Customs 15, Excise 30; Alberta, Customs 2, Excise 9; British Columbia, Customs 11, Excise 1.

ST. CATHARINES, ONT.: The Government tug *Escort,* towing a construction barge, made history on July 18, without flourish or flags, or a single whistle toot to mark an epoch on the Welland Canal, when they quietly steamed into Lock four, the first of the twin lock series stepping up from the St. Catharines level to Thorold. The tug and barge therefore hold the honour of being the first craft to make a complete trip through the entire New Welland Ship Canal.

NIAGARA FALLS, ONT.: Tourist traffic over the bridges at the port of Niagara Falls, the Lower Arch and Falls View and the bridge at Queenston, was heavy during July; 38,101 tourists' permits were issued for stays up to 60 days and 149,650 permits for stays up to 24 hours. Automobiles crossing the three bridges totalled 475,353; inwards 239,737, outwards 235,616. Of the incoming automobiles 187,751 were from the United States and 51,986 were Canadian; of the outgoing automobiles 182,882 were from the United States and 52,734 were Canadian.

DEPARTMENTAL RULINGS

Sheet leather known as " Salpa " made from retanned leather clippings. Tariff item 613.

Printed advertising enamel or paint colour folders. Tariff item 178.

Rough cut leather soles for boots or shoes. Tariff item 613.

Publication described as " The Square Deal." Tariff item 178.

Esparto Pulp made from Esparto Grass. Tariff item 200.

Rubber tiles, per samples, designed to be glued or cemented permanently to the floor. Tariff item 618.

Mechanics' Powdered Soap, per sample, from the Great Stuff Products Company, Minneapolis, Minn. Tariff item 228.

Gas and electric fires, for installing in fire places for domestic heating. Tariff item 443.

Gas furnaces and gas burning apparatus for installing therein, for heating buildings. Tariff item 443.

Electric toasters, electric percolaters, electric waffle irons, electric kettles and electric table stoves, plated or not, equipped with electric elements for cooking. Tariff item 443.

P. E. I. POTATO CROP

In the province of Prince Edward Island potatoes are one of the principal crops and this year the total acreage for the province is 45,000, of which 25,000 are being grown under a system of Government inspection and certification. This is an increase of 3,000 acres over a year ago. In addition to the increased acreage the crop is far in advance of any previous season at this time of year.

Prince Edward Island potatoes are in demand on foreign as well as on local markets on account of their quality and freedom from disease, which have been attained as a result of a system of Government inspection.

PAPER EXPORTS

During the past month Canadian paper has been exported to 33 countries, ranging from Australia to Uruguay. While Canada's principal export of paper is for printing purposes there is a variety of other paper products. Wrapping paper, writing paper and wallpaper are exported to many countries, and in June more than a million pounds of paper wall boards for building purposes were exported to the United Kingdom alone.

The people of Canada consume 96½ pounds of sugar and 30½ pounds of butter per person a year.

IMPORTS AND EXPORTS

Shipping statistics for the port of Montreal showed a substantial increase in tonnage of imports for the season of navigation of 1929 when imports totalled 3,256,991 tons. Export tonnage totalled 3,418,896 tons, a decrease compared with 1928 of over 50 per cent, due almost entirely to lessening of grain exports.

CANADA'S FISHERIES

Fish caught by commercial fishermen in Canadian waters last year had a value of about $55,000,000. Over 100 countries bought fish and fish products from the Dominion in 1929 valued at $38,000,000. More than 80,000 persons find employment in Canada in the fishing industry.

The value of fish marketed in British Columbia last year amounted to $23,930,692, of which salmon accounted for $14,265,795. The next largest item was halibut valued at $4,317,235. The catch included 416 tons of whales valued at $13,728.

Value of the automobile tourist trade to Canada in 1929 is officially estimated at $208,744,000.

NEWS AND COMMENT

Fredericton, N.B.: An increase of 58 per cent in motor tourist travel from the United States to New Brunswick is shown in statistics for the 1930 season up to July 31 as compared with the same period of last year. The number of United States automobiles that entered New Brunswick this season up to July 31, 1930, was 299,437. Of this number, tourists permits were issued for stops of periods up to sixty days for 22.592 cars, as compared with 14.227 similar permits issued up to the same date last year.

The following figures show the number of tourists cars for which permits were issued by Canadian Collectors of Customs along the New Brunswick border for periods exceeding twenty-four hours but not exceeding sixty days.

Andover, 1930, 2.176, 1929, 1,051; Aroostook Junction, 1930, 4, 1929, 4; Bloomfield, 1930, 71, 1929, 48; Centreville, 1930, 517, 1929, 204; Clair, 1930, 700, 1929, 428; Connors, 1930, 56, 1929, 59; Debec, 1930, 4, 1929, 4; Edmundston, 1930, 2.380, 1929, 696; Fosterville, 1930, 115, 1929, 75; Four Falls, 1930, 321, 1929, 102; Grand Falls, 1930, 2,094, 1929, 596; Milltown, 1930, 232, 1929, 118; McAdam, 1930, 1, 1929, 2; North Head, 1930, 1, 1929, 11; Richmond Road, 1930, 4,206, 1929, 2,977; River de Chute, 1930, 214, 1929, 117; St. Croix, 1930, 566, 1929, 425; St. Hilaire, 1930, 26, 1929, 5; Saint John, 1930, 57, 1929, 53; St. Leonard, 1930, 2,645, 1929, 1,718; St. Stephen, 1930, 6,162, 1929, 5,532; Woodstock, 1930, 4, 1929, 2.

Montreal: At St. Hubert Air Harbour, Quebec, 125 aeroplanes reported inwards during July, 1930, and 111 outwards; passengers inwards 106, outwards 121; bags of mail inwards 914; outwards 161; baggage examined 108 pieces; newspapers brought in by express air service 645 packages. Three aeroplanes of a total value of $25,080 were brought in at St. Hubert during July.

At the Customs Postal Branch, Montreal, collections during July, 1930, totalled $76,687. At the Express Branch in July, 16,054 packages were delivered. Collections were $234,000.

St. George, N.B.: Recently, Officer C. H. Lynott, St. George, N.B., effected a large seizure of alcohol and Scotch whiskey hidden in an old fish shack at a point in the woods near Letete, N.B., the amount seized consisting of 218 $2\frac{1}{2}$-gallon tins of alcohol and 506 quarts of Scotch whiskey. Officer Lynott in his report to the Department mentions Captain LeMesurier of the patrol boat "O-27" who assisted him in making this seizure.

Quebec: On the 19th July officers of the outside staff at the port of Quebec had the pleasure of meeting C. E. Lafontaine, of the Inspection staff, Arthur Laing, Surveyor, Joseph Belisle, Supervising Officer, and Customs-Excise examiners of the Montreal staff, who were here to inaugurate the service of examining passengers' checked baggage on board the *Duchess* ocean liners between Quebec and Montreal. A similar service has been performed by a staff from this port between Father Point and Quebec for a number of years past on the Empress steamers, which terminate their voyage here, and which service is much appreciated by passengers travelling the St. Lawrence route.

It is hoped that the officers at this port will soon receive another visit from Customs officers of the Montreal staff detailed for this work, and that they will have a longer stay in order that they may become better acquainted with one another and strengthen the good feeling that has always existed between the Customs staffs of these two ports and also that they may discuss many problems in the interest of the service pertaining to this work.

The following statement shows the number of trips made by Customs-Excise officers to Father Point for purpose of making an examination of passengers' checked baggage on vessels terminating their voyage at the port of Quebec, from opening of navigation up to 17th July, 1930:—

Number of trips, 13; number of passengers, 4,839; number of pieces of baggage examined, 2,574; baggage forwarded in bond to Canadian points, 270 pieces; baggage forwarded in bond to American points, 675 pieces; baggage forwarded in bond by express, 59 pieces; amount of duty collected, $3,574.

* * THE LETTER BAG * *

Regarding Tourist Travel

A National Revenue officer in New Brunswick, under the nom de plume of *Border Port,* writes regarding increasing tourist travel and the necessary forms for recording same, as follows:—

As an officer having a great deal to do with files containing E.50 and C.12 permits, I find that the printing on the reverse side of the *triplicate* copy of the C.12 permit is faced in the opposite direction from that on the reverse side of the *original.* The result is that one permit is upside down for cancellation and filing purposes or, if it is turned about, one or other of the issuing numbers get perforated, thus confusing the files. The printing on the reverse side of the E.50 permit is all faced the same way, consequently this permit can be cancelled and filed without undue effort. If the C.12 permit could be printed in a similar manner, it would greatly expedite matters in so far as the files are concerned.

This office is very frequently in touch with the police officials of different cities throughout the United States and Canada with reference to cancellation of tourist permits, and, as their aid is invaluable in this respect, it would be well to at least acknowledge receipt of letters from them which contain valuable information for our use in cancellation of such permits.

I have no doubt that other offices also find their services of great benefit, and frequently write them with reference to such matters. At present it is necessary to write an individual letter of thanks for assistance in each case, and this entails much additional work at busy ports. Could not the Department supply a " Thank You " card for acknowledging receipt of such information?

Editor's Note: Comments upon these suggestions are invited.

More About Tourists' Forms

H. J. Gabb, of the staff at Moose Jaw, Saskatchewan, writes:—

I read with interest the letter in the May issue of the Review, regarding tourist permits in which G. W. King, of Cobourg, wants an alteration in the present form. I think the following suggestion would be the better way:—

We would presume a tourist enters at the port of Vancouver and obtains permit for sixty days. Later he arrives at the port of Moose Jaw, gets an extension for another thirty days and later again applies to be allowed to take out bond for another three months.

I am of the opinion that the better way would be to make out a new permit, dating same from the date of original entry, cancelling the original permit with the notation, " New permit issued at the port of Moose Jaw," giving the permit number, so that when the tourist leaves the country the border port would then, in the usual way, return to the issuing port their file copy of permit and the transaction would be completed, while in the other case, the danger is, as stated in Mr. King's letter, that Vancouver would receive their file copy of permit, which would cancel their file, and the port issuing the bond would not be informed and this would cause a lot of correspondence before same could be cancelled.

Editor's Note: The Revised Motor Vehicle regulations alluded to on Page 5 of the June Review deal with extensions to sixty day permits.

COAL PRODUCTION

The total coal production in Canada in 1929 was 17,496,557 tons, an increase of 11·8 per cent over the five-year average production. The principal coal producing areas of Canada are in Nova Scotia, New Brunswick, Alberta and British Columbia. Recently large deposits of lignite coal were found at Blacksmith's Rapids, Northern Ontario, and are being developed.

THE QUESTION BOX

The following questions were asked in the last number of the REVIEW:—

(1) A settler enters an automobile along with his settlers' effects at a frontier port. Afterwards he desires to sell the automobile in Canada previous to the required twelve months actual use in Canada.

(*a*) Must he enter the car for duty at the frontier port where the B-4 was passed accounting for his effects and car or may he enter it at some other port, possibly nearer his home?

(*b*) Would the duty be payable on the value of the car as stated on the original B-4 or may some depreciation from such value be allowed for the time when the car was used in Canada?

(2) An officer of Customs and Excise resigns after ten years service. Is he entitled to a refund of his contributions to the Superannuation Fund from the time of his permanent appointment, and would interest be allowed on such contributions?

(3) In the group pictures of Customs officers published in the REVIEW it has been noted that some officers wear their badges on their coat lapels and others over their left breast coat pocket. Which is correct?

The answers are:—

(1) (*a*) The automobile should be presented to the nearest Customs port and duty paid thereon, and a certified copy of this entry mailed to the Customs port in Canada where the automobile was entered as settlers' effects to be attached to the settlers' effects entry at that port.

(*b*) Duty would be payable on the actual fair market value of the car as at the time of importation without allowance for its depreciation after importation.

(2) C. E. Wood, Chief Clerk, Staff Branch, furnishes this reply:—

The Civil Service Superannuation Act 1924, provides that the Governor in Council may grant to any contributor who has served in the Civil Service for ten years or upwards and who resigns, a withdrawal allowance payable in one sum equal to the total amount of his contributions made under the Act, without interest.

(3) Memorandum No. 2445-B, Sections 1 and 7, reads as follows.—

1. All Customs officers who are assigned to duty in the examination of travellers' baggage at railway stations or on railway trains or passenger vessels or wharves, or who are stationed at highways and bridges at frontier ports, outports or Preventive stations, are required to wear official Customs uniforms with official Customs buttons and badge on such uniforms while on duty.

7. All officers assigned to duties as above stated are required to appear on duty in official regulation uniform, which is to be kept in clean and presentable form, and are also required to wear the official badge on the left breast of the coat.

These questions will be dealt with in the next number:—

(1) As there appears to be no regulation covering the flying for pleasure of foreign owned aeroplanes in Canada, what would be the status of a foreign aeroplane, privately owned and not operated for commercial purposes, properly equipped, having the required certificates as to airworthiness, etc., with licensed pilot, when entering Canada and reporting to Customs and Immigration authorities. May such plane proceed further into Canada, for health and pleasure only, to places other than airports for foreign craft, similarly to a foreign yacht, which may be granted a cruising permit (Form C-13 Amended) for that purpose?

Could the owner or operator of such aeroplane be permitted to take a party of local friends for a sight seeing trip over the city and vicinity purely for pleasure and not for compensation of any kind?

(2) Should all packages received by post and containing free goods be regularly entered, or just stamped "Free Goods" and released?

(3) May a B-1 entry, received by mail, the oath of which has been sworn to before a Notary Public or J. P., be accepted under Section 132 of the Customs Act?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

July–August

ADDITIONS

New Brunswick

St. Stephen: R. S. Vanstone, O.A.S., Customs Excise Examiner.

Woodstock (Centreville): L. L. Kennedy, O.A.S., Customs Excise Examiner, Limited Service Outport.

Quebec

Montreal: E. Desjardins, Assistant Customs Appraiser.

St. Armand (Phillipsburg): Wm. Vosburgh, Customs Excise Examiner, Limited Service Outport.

St. Johns (Cantic): J. L. Lalanne, G. A. Remillard, Customs Excise Examiners.

(Lacolle): R. C. Brosseau, W. Landry, Customs Excise Examiners.

Ontario

Bridgeburg: C. A. McCall, Customs Excise Examiner.

Hamilton: N. G. Binkley, O.A.S., Customs Excise Examiner; Martin Galvin, O.A.S., J. H. Henshaw, O.A.S., Arthur Humble, Customs Excise Clerks; Thos. McDonald, O.A.S., Customs Truckman; P. B. Picken, O.A.S., Customs Excise Examiner.

Ottawa: Clayton A. Roy, Customs Excise Clerk.

(Pembroke): T. P. Cully, O.A.S., Customs Excise Examiner.

Simcoe: E. J. LaFortune, Customs Excise Examiner.

Windsor-Walkerville: H. K. Cronk, O.A.S., Customs Excise Examiner.

Manitoba

Winnipeg (Chesterfield Inlet, N.W.T.): Sergt. J. E. F. Wight (R.C.M.P.), Customs Excise Enforcement Officer.

Alberta

Calgary: J. P. O'Sullivan, O.A.S., Customs Truckman.

British Columbia

Cranbrook (Kingsgate): A. L. Barnhardt, Customs Excise Examiner, Grade 1 Outport.

Penticton (Princeton): J. A. Brown, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Vancouver: Henry Baldwin, Customs Truckman; F. J. McAvity, O.A.S., Customs Guard.

Preventive Service

W. G. Addison, Clerk, Grade 3 Mrs. A. S. Bagnell, Stenographer, Grade 2, Miss M. E. C. Morin, Stenographer, Grade 2; R. S. Pyne, Customs Excise Enforcement Officer.

Inspection

W. C. Shepherd, Excise Tax Auditor.

Administrative

Miss M. Baxter, Stenographer, Grade 2, Eudore Desjardins, Clerk, Grade 3; Mrs. M. P. Daprato, Miss K. Langford, Miss M. A. McIntosh, Miss Edith M. Mahon, Miss Eva R. Montgomery, Stenographers, Grade 2, W. H. F. Riley, F. Taylor, S. C. Wills, Clerks, Grade 3.

DEDUCTIONS

Nova Scotia

Canso (Port Mulgrave): J. S. Clancy, Sub-Collector of Customs and Excise, Limited Service Outport.

Halifax: J. E. Hills, Senior Customs Excise Clerk.

New Brunswick

St. Stephen (Milltown): A. Campbell, Customs Excise Examiner, Grade 1 Outport.

Quebec

Montreal: E. Guernon, Customs Excise Examiner.

Ontario

Sarnia: A. B. Murray, Customs Excise Supervising Officer.

Toronto: H. F. Abbott, Special Exciseman, Grade 1, J. A. Gendron, Computing Clerk.

Toronto (Streetsville): D. V. Reed, Sub-Collector of Customs and Excise, Grade 1.

Windsor-Walkerville: C. H. Bailey, J. M. Walker, Customs Excise Examiners.

Manitoba

Winnipeg (Chesterfield Inlet, N.W.T.): S/Sergt. M. A. Joyce (R.C.M.P.), Customs Excise Enforcement Officer.

British Columbia

Vancouver: W. G. Drummond, Customs Guard.

Preventive Service

A. C. LaCouvee, R. N. Hall, Special Customs Excise Officers, Grade 2.

INSPECTION

E. H. Pollard, Excise Tax Auditor.

ADMINISTRATIVE

J. D. Mougo, Departmental Accountant, Grade 2.

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: F. C. Spittel from Customs Excise Examiner to Special Exciseman, Grade 1.

QUEBEC

MONTREAL: J. A. E. Cousineau from Customs Excise Clerk to Computing Clerk; J. N. Langevin from Customs Express and Postal Cashier to Customs Excise Cashier, Grade 8.

ONTARIO

OSHAWA: R. E. Kelly from Customs Excise Clerk to Express and Postal Computing Clerk.

SARNIA: T. A. Short from Customs Excise Clerk to Customs Excise Account Clerk, Grade 5.

INSPECTION

E. F. May from Clerk, Grade 4, to Assistant Inspector of Customs and Excise.

ADMINISTRATIVE

J. J. E. L. Baril, F. R. de L. Beaudoin, from Clerks, Grade 2, to Clerks, Grade 3; J. C. Breton from Departmental Accountant, Grade 1, to Principal Clerk; D. H. Grant from Clerk, Grade 3, to Clerk, Grade 4; W. J. Heney, J. J. Holland, from Clerks, Grade 2, to Clerks, Grade 3; J. O. L. Miron from Messenger to Clerk, Grade 3; H. R. Munroe from Principal Clerk to Customs Reviewing Appraiser; J. J. B. A. R. Pageau, H. J. Purdy, P. J. A. Rouleau, L. M. Turcotte, from Clerks, Grade 2, to Clerks, Grade 3; L. R. Younger from Principal Clerk to Head Clerk.

TRANSFERS

E. O. Bailey from Senior Customs Excise Examiner, Highwater, P.Q., to Customs Excise Examiner, Montreal.

J. L. S. Lagace from Customs Excise Examiner, St. Armand, P.Q., to Customs Excise Examiner, Montreal.

A. F. MacMillan from Excise Tax Auditor, Peterboro, Ont., to Head Clerk, Administrative.

P. J. Partridge from Customs Excise Examiner, Timmins, Ont., to Customs Excise Examiner, Sault Ste. Marie, Ont.

PROMOTION AND TRANSFER

C. Couture from Clerk, Grade 2, Preventive Service, to Clerk, Grade 3, Statistics.

BUSY IN ALBERTA

The outport of Coutts, Alberta, is an important point of entry for tourist travel in the west.

From April 1 to June 30 this year, 20,800 twenty-four hour permits for automobiles, and 1,745 sixty days permits were issued, making a total of 22,545 cars handled for the first quarter of this fiscal year.

There has been a large increase in the volume of business at this outport each year since 1924, and the present year will undoubtedly show an increase over that of last year. A good deal of this increase will be due to the discovery of oil in the Red Coulee Field six miles east of Coutts.

R. M. Dickinson is Sub-Collector at Coutts, and there is a staff of five officers.

BOUNDARY BAY

Highway traffic at Boundary Bay, B.C., for six months ending June 30, was:—

Canadian automobiles inwards, 11,519, outwards, 11,519; United States automobiles inwards, 4,338, outwards, 4,360; other vehicles inwards, 13, outwards, 13; passengers, inwards, 52,973, outwards, 52,958.

AT DOUGLAS

Highway traffic at Douglas, B.C., for six months ending June 30, was:—

Canadian automobiles inwards 7,072, passengers 22,266; Canadian automobiles outwards 6,598, passengers 21,630; foreign automobiles inwards 8,244, passengers 25,533; foreign automobiles outwards 7,369, passengers 23,215.

PRODUCTION OF HONEY

Of the 25,000,000 pounds of honey annually produced in Canada nearly one-third comes from the three prairie provinces of Western Canada—Manitoba, Saskatchewan, and Alberta. In 1929 the total output in these three provinces was 7,818,000 pounds, of which Manitoba produced 6,899,000 pounds from 2,856 apiaries, Alberta 514,000 pounds and Saskatchewan 400,000 pounds.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	17,339,199 37	12,202,178 82		
Less Refunds and Drawbacks	1,487,994 50	1,590,028 67		
Net	15,851,204 87	10,612,150 15	5,239,054 72	
EXCISE TAXES	5,675,763 14	3,085,219 24		
Less Refunds and Drawbacks	61,596 40	36,103 32		
Net	5,614,166 74	3,049,115 92	2,565,050 82	
EXCISE DUTIES	6,084,310 62	5,539,380 66		
Less Refunds and Drawbacks	49,269 28	34,632 87		
Net	6,035,041 34	5,504,747 79	530,293 55	
SUNDRY COLLECTIONS	76,436 65	83,266 96		
Less Refunds and Drawbacks	114 75	3 28		
Net	76,321 90	83,263 68	....	6,941 78
Net Totals	27,576,734 85	19,249.277 54	8,334,399 09	6,941 78
Net Decrease	....	....	8,327,457 31	

TOTALS FOR FIVE MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	89,154,014 74	66,532,657 61		
Less Refunds and Drawbacks	8,156,404 33	6,589,506 61		
Net	80,997,610 41	59,943 151 00	21 054 459 41	
EXCISE TAXES	26 418 317 18	18 052 857 69		
Less Refunds and Drawbacks	279 302 61	327 581 44		
Net	26 139 014 57	17 725.276 25	8.413,738 32	
EXCISE DUTIES	28,187,837 62	27,141,994 09		
Less Refunds and Drawbacks	346,667 17	378,165 73		
Net	27,841,170 45	26,763,828 36	1,077,342 09	
SUNDRY COLLECTIONS	491,068 79	564,047 83		
Less Refunds and Drawbacks	446 12	1,190 41		
Net	490,622 67	562,857 42	....	72,234 75
Net Totals	135,468,418 10	104,995,113 03	30,545,539 82	72,234 75
Net Decrease	....	....	30,473,305 07	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1929 AND AUGUST 1930

—	August 1929	August 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	850,427 24	693,062 58	157,364 66	

TOTALS FOR FIVE MONTHS

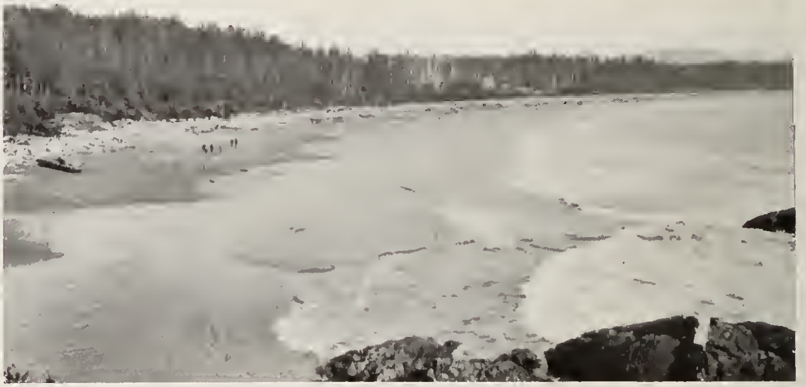
—	1929–30	1930–31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	60,392,142 05	63,030,154 49	....	2,638,012 44

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST AND THE FIVE MONTHS ENDED AUGUST 1929 AND 1930

—	August, 1929		August, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		96,264,517		69,290,228
Total Exports (Foreign Produce)		2,130,079		1,322,538
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat....Bush.	10,156,266	14,397,493	17,639,228	17,031,847
Wheat flour....Brls.	643,246	3,822,381	622,233	3,112,837
Fish....Cwt.	297,059	2,713,145	262,076	2,268,738
Furs....$		1,898,054		921,456
Meats....Cwt.	87,597	1,800,288	22,909	702,694
Cheese....Cwt.	110,474	2,022,491	101,880	1,747,348
Planks and Boards....M ft.	185,691	5,352,843	116,378	2,995,696
Wood pulp....Cwt.	1,664,211	4,272,047	1,021,265	2,539,680
Newsprint....Cwt.	4,352,766	12,659,566	3,402,136	9,822,775
Automobiles and parts....$		3,596,389		1,715,683
Copper, unmanufactured....Cwt.	191,754	3,405,149	192,501	2,191,732
Nickel, unmanufactured....Cwt.	79,699	1,996,076	60,121	1,307,621
Imports entered for Consumption—Free goods		37,690,908		28,880,961
Imports entered for Consumption—Dutiable goods		73,940,016		49,292,804
Total Imports entered for Consumption		111,630,924		78,173,765

	Five months ended August, 1929		Five months ended August, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		483,860,562		352,405,711
Total Exports (Foreign Produce)		11,302,429		8,620,806
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat....Bush.	87,149,667	99,611,328	73,393,666	74,781,342
Wheat flour....Brls.	4,040,351	21,837,629	2,903,401	14,698,845
Fish....Cwt.	1,025,326	12,151,192	943,739	10,630,966
Furs....$		8,893,434		5,634,190
Meats....Cwt.	348,568	7,336,034	143,431	3,192,737
Cheese....Cwt.	370,207	7,237,459	299,535	5,005,317
Planks and boards....M ft.	778,178	21,983,126	647,147	16,510,941
Wood pulp....Cwt.	6,991,099	18,011,569	5,589,792	14,656,408
Newsprint....Cwt.	20,278,964	59,872,420	18,970,827	54,863,866
Automobiles and parts....$		18,110,616		8,227,919
Copper, unmanufactured....Cwt.	900,351	14,449,073	900,659	11,437,104
Nickel, unmanufactured....Cwt.	438,651	10,303,470	362,884	8,012,430
Imports entered for Consumption—Free goods		189,951,372		156,436,881
Imports entered for Consumption—Dutiable goods		370,962,249		270,778,456
Total imports entered for Consumption		560,913,621		427,215,337

A BEAUTY SPOT IN B.C.



IN forwarding to the REVIEW this photograph of Long Beach on the west coast of Vancouver Island, T. Mason of the National Revenue Inspection staff in British Columbia, modestly states: "Long Beach extends for fourteen miles. From a scenic standpoint there is nothing to equal the lovely wonderlands of the Pacific Coast. A holiday spent among the greatest scenic grandeur of the American continent would prove a revelation to those living in Eastern Canada."

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Department of National Revenue

Minister of National Revenue
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Private Secretary—DAVID SIM

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Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
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The National Revenue Review

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J. Sydney Roe, Editor

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Low Cost of Collection

THE percentage cost of collection of Customs-Excise revenue still continues to be low. For the fiscal year 1929-30, the revenue was $330,344,583, the expenditure $10,923,159, making the percentage cost of collection 3·30. It is interesting to note that the percentage cost of collection of Customs-Excise revenue has varied little in recent years. In 1921-22 it was 3·22; in 1922-23, 2·58; in 1923-24, 2·49; in 1924-25, 3·08; in 1925-26, 2·78; in 1926-27, 2·66; in 1927-28, 3·09; and in 1928-29, 3·02.

Where Canada Leads

EIGHTEEN countries of the world bought newsprint paper from Canada in 1929. Of the 3,851,000 tons of world newsprint exports last year 65 per cent or 2,511,000 tons came from Canada. The total production of this commodity in the Dominion in 1929 was 2,729,000 tons or nearly double that of the United States, the next largest producer.

The total production of newsprint paper in twenty-four countries last year was 7,308,000 tons. Canada's share amounted to 37·3 per cent of the world total as against 19·0 per cent for the United States, 8·7 per cent for Great Britain and 8·5 per cent for Germany. Canada's total was 78,000 tons larger than the combined output of the United States, Great Britain and Germany, the next three countries in point of volume of production.

The United States is much the largest importer of newsprint with a total for last year of 2,421,000 tons out of 3,239,000 tons imported by twelve countries.

Telling Canada's Trade Story

IT may not be generally known that the Customs and Excise Divisions of the Department of National Revenue have a complete statistical branch, which tells the story of Canadian trade in its varied phases. Take a glance at its work:—

This branch at present comprises the following main divisions:—Revenue Checking, Port and Provincial Import Statistics, Port and Provincial Export Statistics, Dominion Compilation. The staff consists of 134 officers.

The text books used by the Statistical officer in his daily work are the Classifications of Imports and of Exports; the number of items classified under Imports are 2,064, the number of items under Exports 606.

During the fiscal year 1929-30 this branch recorded statistics covering 2,102,944 import entries, and 1,019,159 export entries, or a daily average of 10,000. Ten years ago import entries numbered 1,209,129, and export entries 648,977, averaging daily 6,200.

Each import entry contains one or more items which the Statistical officer must, as the first process in recording, classify correctly. The item is then " posted " in a Customs Imports ledger according to the value of the goods, quantity, country from which imported and, provided the goods are not entered free, the amount of duty collected.

In addition to this exacting work of classifying goods and recording statistics the officer must be alert to catch errors in rates and extensions of duties, in descriptions of goods, in quantities and values. When a serious error is detected the port in question is communicated with on a special form of inquiry. Accuracy in the description of goods on the part of the importer or his agent is of very great importance, and is a deciding factor in obtaining correct statistics.

After the import and export statistics have been compiled by ports of entry and by provinces, they are handed to the Compilation staff for the preparation of Dominion Trade Statistics, which are later published for distribution. This staff also compiles the annual Shipping Report. Robert Telford is Chief of the Statistical Branch.

The *Editor* received from Montreal recently a small Customs statistical import ledger, dated at that port January 10, 1846, and containing some interesting examples of Customs work of those early days.

This diminutive ledger, measuring only 8½ by 13 inches and 1 inch thick, is labelled Aggregate of Imports; each page is ruled, and each column is headed, by hand; the headings read, Entry, Date, Importer, Quantity, Value at Place of Import, Imperial Duty, Provincial Duty. A Customs statistical classification, numbering just 200 items, is appended to the ledger.

That this account book, however small, was large enough is shown by the fact that although it records certain imports at Montreal for the two years 1846, 1847, many pages remained blank; the page headed Machinery contains but 1 entry; under the heading Paper of All Kinds appear 5 entries; under Cotton Goods 11 entries; under Wool 3 entries; and the page headed Silks is blank.

Another interesting feature of the old ledger is a lengthy memorandum appearing on the first page written in long hand by the then Commissioner of Customs, J. W. Dunscomb. It is phrased in the quaint language of the times and opens with the following instructions:—

" Collectors of Customs will take communication of this copy of Aggregate of Imports Book and note the manner in which the same is kept. Each establishment will be expected to keep its aggregate book in a similar manner.

" The Aggregate Book should be written up daily, and will be found to facilitate the business of the office, and afford a valuable check to the same."

However, three score years and three have passed, each year adding its quota of progress and expansion to the young Dominion, until to-day Canada's aggregate trade is computed in billions of dollars.

The Haunting Spell of the Yukon

IMPORTS into the Yukon Territory through its two Customs-Excise ports, Dawson and Whitehorse, totalled $513,345 in 1929-30. Total revenue collected was $141,447.

The Yukon has a spell which is all its own. The famous land of the Klondike, Bonanza, Eldorado and the trail of '98, is not living entirely absorbed in a romantic past but is looking forward to a promising future. Those same rocky lands that yielded up their millions of gold to the pick and shovel of the old-time prospector are now disclosing their wealth of silver and lead. The new Mayo and Keno silver-lead fields are to-day full of life and activity. There all thought is of the present and immediate future. Up-to-date mining operations have replaced the primitive methods of the gold-boom days; ten-ton caterpillar tractors handle huge quantities of freight; aeroplanes speed the passengers and mail; a radio-telegraph station keeps close contact with the outside world.

Large quantities of silver-lead ore are being shipped each year from these deposits on the Upper Stewart River. Of a total export trade of $3,279,051 from the Yukon Territory in 1929-30, silver ore accounted for $2,033,368 and lead ore for $657,162. Gold exports were valued at $465,091.

Raw furs constitute the only other important export from the Yukon, amounting in 1929-30 to $79,631. The values of total shipments of the principal furs exported were as follows: lynx, $25,537; beaver, $17,546; marten, $10,384; wolf, $9,988; fox, $7,029; mink, $3,809. Yukon furs are considered amongst the finest and command top prices.

In this northland where summer days are warm and nearly twenty-four hours long, practically all vegetables native to Canada, as well as several grains, grow in profusion. Hay crops of timothy, western rye and brome grass are grown throughout the territory.

The rugged, lonely grandeur of the Yukon has been depicted in poem and story, and sightseers from all parts of the world are turning thitherward, not as formerly to rifle her treasure troves but to see and to admire her scenery. Here are mountains, lakes, glaciers and canyons. The long, hard trail of '98 remains, however, and may be glimpsed from the car window as the train speeds the wayfarer from Skagway to Whitehorse. The 460 mile run down the Yukon River from Whitehorse to Dawson and the Klondike is made in a day and a half in boats of shallow draft, flat-bottom construction, propelled by a paddle wheel at the stern.

Manitoba's Industries

IN the five years from 1924 to 1929 the output of manufacturing industries in Manitoba expanded from $102,000,000 to $165,000,000, an increase of more than 60 per cent, according to a recent compilation. In that period the clothing industry and the fur industry have each doubled, and the manufacturing of furniture has increased more than 400 per cent.

Chance Appraisers

THE following passage taken from an editorial in a recent number of the *Canadian National Railway Magazine*, is worthy of study by all officers of National Revenue:—

> Most of us imagine that we are great and exact readers of character; we pride ourselves on this faculty as much as on our sense of humour; and as a rule we are deficient in both gifts. We are, for the most part, chance appraisers of characteristics, not readers of character, for there is a vast difference between character and characteristics. Someone displays some trait—it may be an idiosyncrasy—and we instantly sum him up, yet we have never known the man, nor penetrated to where he keeps those qualities which are the distinctive qualities of a normal human being.

A Trade Story of Long Ago

ACCORDING to a well-preserved copy of a *Report on Trade and Commerce*, dated Quebec, 1855, which found its way to the *Editor's* desk, trade conditions between the Province of Canada and the United States were not satisfactory, and consequently the Legislative Assembly at Quebec appointed a committee of inquiry. The main object of the investigation, according to the Report, was to "point out the position of the inhabitants of Canada, as compared with that of the people of the adjoining States, with the view of placing them on a footing not less favourable. By the Reciprocity Acts of 1854 this has been accomplished, so far as the grower is concerned, but not so far as regards the consumer. In Canada, for instance, tea, coffee and other articles of general use are subjected to duty, while in the United States they are admitted free. In Canada such manufactured articles as should be produced by the industry of our own people are chargeable with a duty of 12½ per cent, in the United States from 20 to 100 per cent, confining the comparision to the staple manufactures of cotton, woollens and iron."

A questionnaire as to the best methods of improving these adverse trade conditions was sent to the Boards of Trade of the several cities in the Province, and also to a number of individuals. The answers received by the Committee were both interesting and varied. Mr. C. Hatch, a resident of Kingston, in a letter dated 20th January, 1855, proposed placing duties on United States manufactured goods approximating that country's tariff against Canadian manufactured goods, and went on to say: "The great disadvantage under which we labour by the present arrangement between the United States and Canada, whereby we are excluded from sending any of our manufactures to that country, is the low or 12½ per cent, present duty, chargeable here on their productions, thereby creating a sure market for their surplus or unsaleable goods, their old or cast-off fashions, to the great detriment of our own establishments in Canada, whilst we are excluded from their markets. It might therefore be advisable to regulate our tariff so as to, in some measure, correspond with theirs on the various manufactures of wool, cotton, wood, and iron."

William Lyman, of Montreal, considered countervailing duties to be the only proper answer to the United States tariff, and he wrote to the committee in part as follows:

"In reply to the question: 'Is the manufacture of these articles equally profitable on both sides of the boundary line?' referring to cotton, wool and iron; we have to say that the manufactures in question are not equally profitable; and, for this reason, the Canadian tariff is not placed on an equality with the American on manufactured articles, and the consequence is the American manufacturer can avail himself of the Canadian market in addition to his own much more extensive one, while the Canadian cannot avail himself of the American on equal terms."

"In answer to the question: 'What Legislative provisions would best attain that object?' —we reply that all raw or crude products, all such as enter into new combinations of increased value, or are used in manufacturing processes of any kind, should be admitted at a minimum or nominal rate, while all manufactured articles from the United States should be charged the same rate they charge upon similar goods from this country."

The Kingston Board of Trade was of the opinion "that the commercial and general interests of this Province would be promoted by encouraging the manufacture of certain descriptions of cotton, woollen, and iron goods. In the year 1853 we imported from the United States over £600,000 worth of these goods, the greater part of which this Board are convinced could be manufactured as cheaply in Canada, and they recommend that, with a view to this end, the duty charged upon manufactured goods imported from the United States be the same as is charged by that country upon similar goods, thus placing the manufacturer here upon a footing of equality with his opponent, and without which it is in vain to expect that manufactures will be established in Canada upon the extensive scale required to supply the wants of its inhabitants at the cheapest possible rate."

In a letter written at Stanstead, Quebec, January 20th, 1855, Mr. Child stated that in his opinion "our commercial intercourse with the sister Colonies in North America is of first importance. I deplore the emigration of our young men, which has been draining Canada for the last ten years of its best bone and muscle. You will not be surprised that I give expression to my wish to see British North America well united in trade and commerce, forming a union of general interest, that will induce a political and civil union to our mutual advantage."

"Manufactures may be as successfully carried on in Canada under the 12½ duty as in the States, to the extent demanded, and that demand would be increasing as our intercourse enlarged with our sister Colonies and foreign countries."

James Morrison, Collector of Customs at that time at Coaticook, Quebec, answering the committee's questionnaire, stated that "the relative price of tea and coffee, in this section of the Province, varies but little more than the amount of duty with that of the neighbouring villages in the State of Vermont, until you get 12 or 14 miles into the Province, when the price increases. The imports of scythes, hoes, forks, and other agricultural implements, from the United States, as well as stoves, is great, the whole of which could be made in the Province, and the admission of raw material free for their production, would take from the revenue but a small amount.

"Good sheetings will sell here at from 9 to 10 cents a yard; satinettes, 65 to 80 cents a yard; stoves about 7½ cents the pound."

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the six months of the fiscal year, September, 1929, and September, 1930. Decreases are marked *.

Districts	1929-30	1930-31	Increase or Decrease
Charlottetown	38,387 90	37,193 84	*1,194 06
Halifax.......	556,157 57	592,686 29	36,528 72
St. John......	539,748 13	488,013 54	*51,734 59
Quebec...	1,096,612 55	1,033,747 48	*62,865 07
Montreal..	20,266,818 39	20,424,064 14	157,245 75
Ottawa.......	2,154,020 09	2,470,381 59	316,361 50
Kingston .	359,267 78	160,656 70	*198,611 08
Belleville......	398,499 71	497,572 87	99,073 16
Toronto.. ..	16,938,338 53	17,376,316 27	437,977 74
Hamilton....	5,030,580 18	5,350,052 21	319,472 03
London	5,136,383 40	6,038,454 20	902,070 80
Fort William..	374,480 12	287,715 64	*86,764 48
Winnipeg......	3,402,017 31	3,209,087 83	*192,929 48
Regina........	601,474 92	548,366 19	*53,108 73
Saskatoon.....	230,770 50	203,046 01	*27,724 49
Prince Albert..	54,353 09	53,628 86	*724 23
Calgary.......	1,245,197 74	1,596,200 77	351,003 03
Edmonton.....	486,407 60	420,950 76	*65,456 84
Vancouver.....	4,077,755 85	4,567,256 77	489,500 92
Yukon.........	24,015 57	20,156 83	*3,858 74
Head Office...	9,343 80	4,756 56	*4,587 24
Totals.....	63,020,630 73	65,380,305 35	2,359,674 62

THE BIG THREE

The three classes of goods that bulked largest in Canada's export trade, during the fiscal year 1928-29, were:—vegetable products, valued at $646,514,058; wood, wood products and paper, valued at $288,621,745; animal products, valued at $158,757,272.

IMPORT TRADE

The value of Canada's import trade, during the fiscal year 1928-29, from within the British Empire was $257,398,531; from foreign countries $1,008,280,560; from the United Kingdom $194,020,573; from the United States $868,055,897.

HERE AND THERE

In a time-worn volume coated thickly with the dust of departed years, bearing the imprint, *Ottawa, Printed by I. B. Taylor, Rideau Street, 1871,* the *Editor* found a summary of trade conditions in Canada sixty years ago. At that time the Hon. S. L. Tilley was Minister of Customs and R. S. M. Bouchette, Commissioner. General progress was reported; exports had increased during the fiscal year 1869-70 by $13,000,000, imports by nearly $4,000,000, duties collected by $1,164,031, total shipping tonnage reporting inwards and outwards by 945,826 tons.

A comparative statement of trade for the two fiscal years 1868-69 and 1869-70 showed how these increases were made up. "This increase," reported Mr. Bouchette, "in the inward and outward trade, and consequent increase in the duties, is observable under all the various classifications of the Tariff, which is certainly indicative of a general and satisfactory commercial progression. The largest actual increase has been in our importations from Great Britain; the value of goods entered for consumption from that country having risen from $35,764,470, in 1868-69, to $38,595,433 in 1869-70—showing an increase of $2,830,963, or about 8 per cent."

Import trade with the West Indies showed an increase of 23½ per cent. The reciprocity treaty with the United States had been repealed, and a readjustment of trade was taking place; imports from the United States were lessening but Canadian exports to that country had increased during the fiscal year under review by $5,138,191.

A table showing the percentage increase in all classes of exports was given. Each of the six divisions into which the exports were classified came under review. Outstanding expansion was noted in the pork-packing trade which increased in value in one year's time, from $869,746 to $1,553,323. But, also, the report states that "the exports of wheat, which in 1868-9 amounted to rather more than 2,800,000 bushels, rose in 1869-70 to upwards of 3,700,000 bushels." The increase in the quantity of hops exported equalled 190 per cent.

The story is different as regards manufactures. The record in quaint phraseology states that "apart from the large products of our magnificent and multiplied flouring mills, and of our vast and numerous establishments for the manufacture of all kinds of lumber, the manufactures of Canada are more diversified than extensive." Compared with the volume of manufactured goods being shipped from the Dominion to-day the total exported in 1870 was not "extensive," approximating at that time $1,500,000 in value.

Shipbuilding flourished in all four provinces constituting Canada. In 1869-70, 329 ships of a total tonnage of 93,166 tons were built. Nova Scotia took first place in the number of ships built, namely 141, while New Brunswick led in total tonnage of vessels built, which was 35,599 tons.

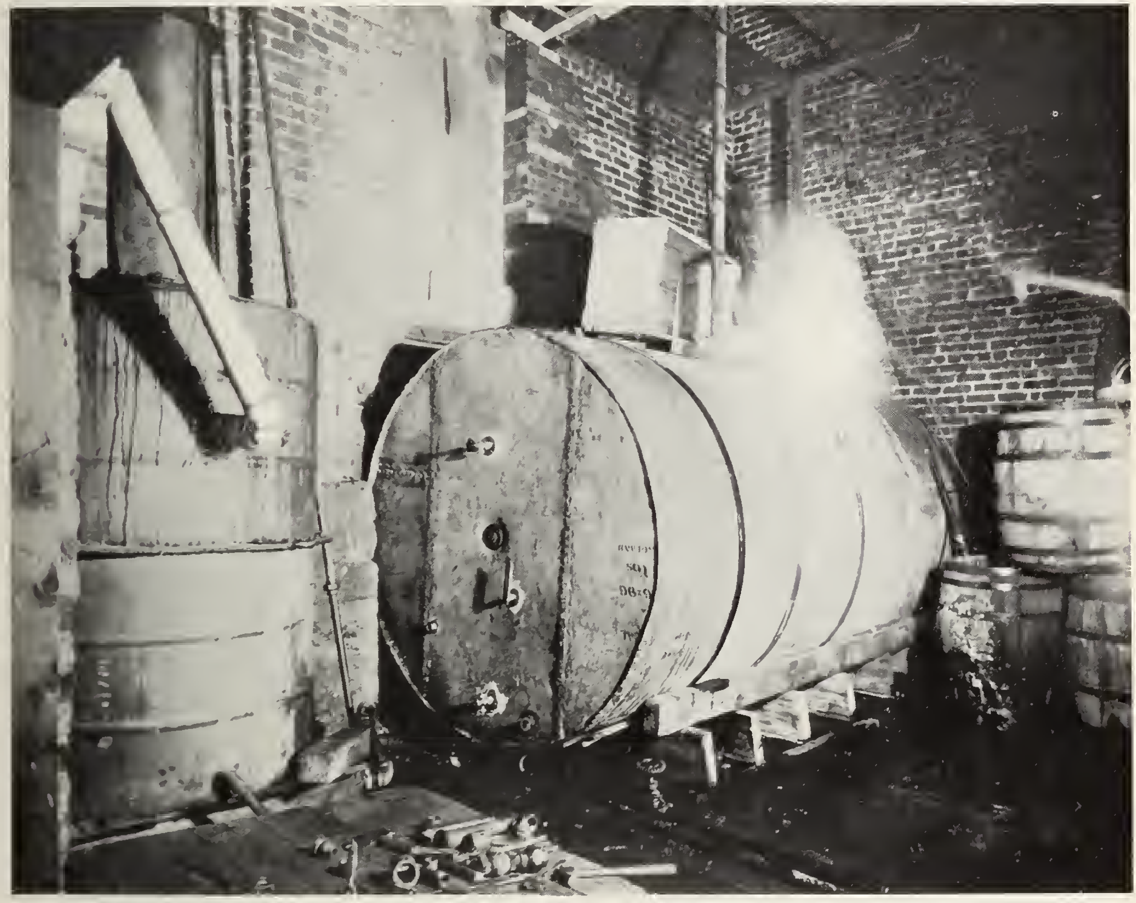
Credit for taking the first modern and scientific census is claimed by Canada. This was taken of the Colony of New France in Canada in 1666. It was a systematic "nominal" enumeration of the people, taken on what was known as the *de jure* principle, of a fixed date, showing age, sex, occupation and conjugal and family condition. That census recorded 3,215 souls.

Many historical personages of antiquity have bequeathed their names as types of quality. Solon, as a typical lawgiver; Socrates, as a synonym for a man of wisdom; Demosthenes and Cicero, standing for eloquence; and Caesar, as a type of imperial power.

Canada's exports to China and Japan during the fiscal year 1928-29 totalled $66,353,245, an increase over the previous year of $19,931,853.

SEIZURE OF ILLICIT STILLS GOES ON APACE

Operations of illicit stills are becoming increasingly short-lived. Officers of the Preventive Service recently uncovered in Montreal two of the largest stills yet to be found in that city. These were located in an old, unused tanning factory adjoining Laurier Park. On the morning of June 5th three Preventive officers forced an entrance into the apparently deserted building and found a large still, measuring 7 by 4½ feet and 12 feet high, in full operation. As the officers entered three of the occupants of the building made good their escape, another one however was captured and put under arrest. Connected with the still the officers found three 800-gallon wooden tubs measuring 6 by 6 feet each and full to the brim with wash, while close by were two large steel tanks also suitable for mashing operations. The other and larger still was not yet entirely completed. The seizure also included a new half-ton truck and about 50 gallons of alcohol.



One of the largest illicit stills to be found in Montreal, seized recently by officers of the Preventive Service.

TOURIST TRAVEL ACTIVE AT SARNIA

Large Increase for Six Months of This Year

TOURIST traffic at the port of Sarnia, Ontario, for the six months from January, 1930, to June 30, shows a substantial increase over the corresponding months of 1929. Permits issued for United States automobiles for periods up to 60 days for the first six months of 1929 totalled 9,670; for the first six months of 1930 they totalled 13,720, an increase of 4,050. For the 24-hour period permits totalled 14,700 for the first six months of 1929, and 17,188 for the corresponding months of 1930, an increase of 2,488. Canadian automobiles reporting outwards from January 1 to June 30, 1929, numbered 4,308; for the first six months of 1930 they numbered 8,045, an increase of 4,737. A further comparison of traffic for the first six months of 1929 and of 1930 shows an increase in travellers' vehicles reporting inwards during the six months of 1930 of 62, an increase in other vehicles reporting inwards of 382, and of other vehicles reporting outwards of 450.

During the first ten days of July, 1930, the total number of automobiles and other vehicles reporting inwards and outwards at Sarnia was 16,217. This number was made up as follows:—

United States automobiles inwards 7,552, outwards 6,118; Canadian automobiles inwards 753, outwards 707; other vehicles inwards 37, outwards 50. The daily average of all vehicles inwards and outwards was 1,622.

WELCOME TO SARNIA

This photograph shows the ferry dock at Sarnia, Ontario, with lines of incoming and outgoing automobiles crossing to and from Port Huron, Michigan. Sarnia is a very busy spot during the tourist season.

During April, May and June, 1930, import duties amounted to $206,118; Excise taxes, $284,045; Excise duties, $369; sundry collections, $1,662. Total collections for the three months amounted to $492,193.

Through the St. Clair Tunnel from January 1 to June 30, 1930, the Canadian National Railways handled 186,821 freight cars. Of this number 100,608 were eastbound and 86,213 were westbound.

ALL IN THE NIGHT'S WORK

The arduous work of preventing the landing in Canada of smuggled liquor is carried on not only by the large Customs cruisers, but by the smaller patrol boats. Recently the patrol boat *Whirl*, Captain T. D. Mabe, seized at Little Bras D'Or, Cape Breton, a vessel 42 feet long, equipped with two engines, with 102 ten-gallon kegs of rum, and 13 cases of assorted liquors on board. The official report of Captain Mabe, received by the Department, brief and to the point, describes this seizure:—

> Acting on infomation that this boat had gone through Little Bras D'Or bridge at night, we went down on the north side of Boularderie and met the boat at Kempt Head; succeeded in stopping them after chasing them for two miles and firing several shots. As we neared the boat, as near as we could see in the dark, the crew were throwing packages out of the dory, which was on the stern on the boat. As we came up alongside, the crew abandoned the boat, leaving her running at full speed towards the shore. We immediately boarded her and tried to stop the engines, but found the switch had been tampered with and only succeeded in stopping the engines by ripping wires from the spark plugs. We then circled around searching for packages and dory.

This illustration shows four automobiles seized at Comins Mills, Quebec, recently. These cars were fully loaded with liquor which was being exported to the United States in contravention of the Liquor Export Act. The drivers of the cars had not reported at Customs on entering Canada and were attempting to evade the law by exporting this liquor to the United States when apprehended.

From left to right, the officers are:—J. A. Robidas, Customs-Excise Examiner, Comins Mills; L. C. McLean, Special Customs-Excise Enforcement Officer; W. Sideleau, Sub-Collector at Comins Mills; L. H. Sideleau and J. R. Lemieux, Special Customs-Excise Enforcement Officers.

Rum-runner seized by the Customs Patrol Boat *Whirl* in Cape Breton waters, with large cargo of liquor on board.

> Then towed her up to Big Bras D'Or and reported to the District Chief, who sent *Louisburg* down to tow her to North Sydney.

ACTIVITY AT NIAGARA FALLS

Tourist traffic at Niagara Falls over the Falls View and Lower Arch bridges and the bridge at Queenston during the Labour Day week-end, according to figures supplied the REVIEW by J. J. Flynn, Collector, was as follows: Total number of automobiles for the three days 94,246; inwards 45,871, outwards 48,375; other vehicles 1,157; passengers 451,641, inwards 218,508, outwards 233,133.

During the month of August, 1930, automobiles crossing at the three bridges totalled 573,772, inwards 290,311, outwards 283,461; other vehicles 13,454, inwards 6,156, outwards 7,298; passengers 2,732,739, inwards 1,361,494, outwards 1,371,245. Permits issued for tourists' automobiles for periods up to 60 days numbered 50,001, for periods up to 24 hours 197,149.

ALASKA TOURIST TRAFFIC EXPANDING RAPIDLY

Prince Rupert is Busy Prosperous Port

PRINCE Rupert is the chief fishing port on the Pacific coast. Halibut comprises the principal catch, but the salmon ranks a close second. The salmon fisheries of the Skeena river, adjacent to this port, keep sixteen canneries busy during the salmon season.

During the year 1929 a promising quartz mining camp was established on the Taku river, B.C. Officers of Customs and Excise were on the ground for the protection of the revenue.

There promises to be a rush into the Taku district, B.C., and other good finds will no doubt be made. Prince Rupert is the Canadian port which is adjacent to this district. The Stickine is another promising mining district, and considerable prospecting has been carried on there during the past year.

The lumbering camps on the Queen Charlotte Islands were operating throughout the past year with a good output. The Queen Charlotte Islands produce a good grade of spruce for aeroplane construction.

The Alaska tourist traffic last season was heavy. The Canadian National Steamship Company increased its service to Alaska this season by the addition of the steamer *Prince Henry*, recently launched in England. The Canadian Pacific Railway Company has three large vessels which make a total of twenty-three round trips to Alaska during the summer season.

Both these companies' vessels call at this port north and south bound on the Alaskan run.

From the present indications Northern British Columbia has had a very prosperous season, and the officers of the Department of National Revenue have been busy.

The number of vessels reporting at Prince Rupert, during the nine months of the fiscal year ended December 31, 1929, was as follows:—

Deep sea and foreign, inwards, 2,132, of a total registered tonnage of 174,561 tons; outwards, 2,049, of a total registered tonnage of 169,667 tons. Coastwise, inwards, 1,530, of a total registered tonnage of 447,777 tons; outwards, 1,572, of a total registered tonnage of 551,942 tons.

Fisheries Centre

The importance of Prince Rupert as a fisheries centre is indicated by the fact that over 28,000,000 pounds of halibut, valued at $3,000,000, were landed there last year.

In 1929 the aggregate production for the Pacific coast including United States as well as Canadian vessels was 55,921,484 pounds, as compared with 54,435,175 pounds in 1928, an increase of 1,468,309 pounds. The bulk of the catch is landed at Prince Rupert, though Ketchikan, Seattle, Juneau, Vancouver and some of the Alaskan smaller ports are used also by the halibut fishermen.

Halibut fishing operations are carried on the year round with the exception of the three-month period from November 15th to February 15th, which constitutes the closed period enforced by the International Halibut Commission for the preservation of the banks. Catches are heaviest in summer, when the landings at Prince Rupert exceed 3,000,000 pounds a month.

The total catches have been very consistent over a long period of years, the last seven years showing a high catch of 57,000,000 pounds in 1924 and a low of 53,000,000 pounds in 1925.

FUR FARMS IN CANADA

The number of animals on the fur farms in Canada at the end of 1928, for which figures are now available, was 258,373, valued at over $16,000,000, an increase of 102 in the number of animals and 18 per cent in the value over the previous year. Every province has a substantial interest in the fur farming industry; so, too has the Yukon Territory, where there are 17 farms. The Province of Quebec has the highest number of farms with 989 of which 893 are fox farms. Ontario is next with 881 farms of which 648 are fox farms, and Prince Edward Island holds third place with 760 farms, 759 of which are fox farms. The last named province, though the smallest of the nine provinces, has more money invested in the industry than any of the others.

THE FAMILY ALBUM

The Customs-Excise Long Room at Vancouver, B.C., was the scene of an interesting presentation recently, on the occasion of the retirement of James Ker, Senior Locker, after 32 years in the public service. G. A. Allen, Collector of National Revenue, Vancouver, presented him with a purse of gold on behalf of the public and members of the staff, and R. C. Maxwell, Surveyor of National Revenue, presented a handsome watch on behalf of the Surveyor's office and Locker staff.

Mr. Ker, a native of Scotland, arrived in Vancouver in 1888, entered the Customs service in 1898, and was highly respected by the public and members of the Customs-Excise staff.

In the year 1898 records show that twenty-eight officers were employed in the Customs service at Vancouver, and Mr. Ker is the last of those so employed to sever his active connection with the port staff.

EXCISE DUTY COLLECTIONS

Excise duty collections in August, 1930, were $5,512,920, compared with $5,984,290 in August, 1929. The comparative statements are:—

Comparative statement of Excise duty collections during the month of August, 1929, and August, 1930:—

August, 1930, spirits potable, $1,037,514; August, 1929, $1,558,043. August, 1930, spirits, non potable, $88,002; August, 1929, $104,057. August, 1930, malt, $419,147; August, 1929, $463,351. August, 1930, cigars, $53,907; August, 1929, $58,171. August, 1930, cigarettes, $2,863,801; August, 1929, $2,795,953. August, 1930, manufactured tobacco, $391,334; August, 1929, $355,070. August, 1930, foreign raw leaf tobacco, $602,704; August, 1929, $602,229. August, 1930, beer, $56,340; August, 1929, $47,090. August, 1930, licences, $172; August, 1929, $325.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1929, and August, 1930:—

August, 1930, tobacco, cut, 1,322,441 pounds; August, 1929, 1,119,833 pounds. August, 1930, tobacco, plug, 552,148 pounds; August, 1929, 553,761 pounds. August, 1930, cigarettes, number 477,256,940; August, 1929, 465,917,560. August, 1930, cigars, number 17,944,831; August, 1929, 19,121,140. August, 1930, snuff, 81,980 pounds; August, 1929, 101,535 pounds. August, 1930, foreign raw leaf tobacco, 1,482,176 pounds; August, 1929, 1,472,820 pounds.

A GROWING INDUSTRY

The value of manufacture of radio sets and parts in Canada for the year 1929 was $20,966,137, an increase of 65 per cent, compared with the value in 1928. In addition the furniture industry last year produced 87,200 radio cabinets worth $1,279,500 compared with a value of $709,000 in the previous year. Canada also imported last year radio sets and parts from the United States worth $10,784,156.

MUCH ACTIVITY AT PORT OF MONTREAL

Customs Staff Busily Engaged During Navigation Season

AT the busy bustling port of Montreal the Superintendent of Examiners, who is directly responsible to the Surveyor, has under his control during this season of navigation a staff of 133 officers. Included in this number is a special staff of 24 guards and 2 captains. These men patrol the wharves nightly from 6 p.m. to 8 a.m. and are doing good work in preventing petty smuggling. The wharf baggage staff comprises 49 men who are chosen from the regular officers of the port; their services being required on the arrival of passenger vessels from overseas. As these ships usually dock at night or early in the morning, there is little or no interruption with these officers' ordinary duties at the Customs House.

The season of navigation at Montreal for the year 1930 was officially opened on 21st April by the arrival of the SS. *Wentworth* with a cargo of sugar from Mauritius. The first passenger vessel to reach port was the SS. *Duchess of Richmond* on 24th April, being closely followed by seven other well-known liners on the Montreal run. The arrival of so many large steamers during one single week end resulted in the harbour being plunged into mid-season activity overnight. The examining staff which has been increased in anticipation of a busy season got an inkling of what might be expected later when the tourist homeward rush is on. No delay was experienced, and passengers commented frequently on the dispatch and courtesy awarded them by Customs Officers.

Regular freight boats are arriving with large inward cargoes. The merchandise is quickly cleared and forwarded inland by rail and lake steamer to its destination, although a considerable portion is for local delivery.

Ocean-going ship arrivals in Montreal this season show a decline of eighty from last season, according to figures just made available. Whereas 481 vessels docked here up to July 29 in 1929, the total for this year amounts to 401. There has been more activity in coastal traffic, which shows an increase of ten ships over last year. The respective totals are 168 in 1930 and 158 in 1929.

Montreal Harbour is the largest grain export centre in the world. Four large grain elevators dominate its miles of wharves. The harbour has its own railway system, comprising 68 miles of track, handling in 1929 a total of 242,967 railway cars. It has a private police force of about 60 constables under a chief and 3 captains, and employs during the busy shipping season an army of 2,000 workmen. Transatlantic vessels numbering 916, of a total tonnage of 3,910,679 tons entered Montreal Harbour in 1929, also 367 vessels from the Maritime Provinces and Newfoundland of a total tonnage of 727,121 tons, and 5,085 inland vessels of a total tonnage of 13,165,029 tons. Passengers carried to and from Montreal via the St. Lawrence route in 1929 numbered 113,233. The harbour is under the direction of a Board of Commissioners.

Grain elevators numbers 1, 2, 3 and "B" at the port of Montreal received a total of 90,428,789 bushels of grain in 1929. Deliveries totalled 90,694,208.

EXTENDING RAPIDLY

Vancouver Harbour is rapidly extending its grain handling facilities and, by the recent addition of grain storage capacity of 2,750,000 bushels to No. 1 elevator by the Alberta Wheat Pool and of 1,000,000 bushels capacity to its elevator by the Midland Pacific Terminal Limited, now has a total grain storage capacity of 14,385,000 bushels.

AGGREGATE TRADE

Canada's aggregate trade within the British Empire, during the fiscal year 1928-29, amounted to $793,402,548. The Dominion imported goods from within the Empire to the value of $257,398,531, and exported goods within the Empire to the value of $536,004,017.

WATCHING OUR WESTERN GATES

Glimpse of Work at William Head Quarantine Station

[EDITOR'S NOTE.—This article was prepared for the REVIEW by J. I. Angus, Customs and Excise officer, at William Head, under Victoria, B.C.]

WILLIAM HEAD, situated eight miles westerly by water from Victoria, B.C., is the site of the Dominion Quarantine station. Peninsular in shape, and approximately one mile long and half a mile wide, it is covered with a dense growth of oak trees, which are indigenous only to the southern part of Vancouver Island. In the spring and early summer large carpets of different varieties of wild flowers, especially the wild lily, now fast disappearing elsewhere, make it truly one of the beauty spots of this part of Canada.

All deep sea ships must call at this point and obtain *Pratique* before entering a port in southern British Columbia. A branch of the Quarantine Service is at Prince Rupert to take care of that port and vicinity. *Pratique* is a form issued to a ship by the Department of Health to signify the vessel is free from any infectious disease. Vessels may obtain this form at any time of the day, and at night by notifying Quarantine the hour of the ship's arrival. This notice must be sent in either by the captain of the ship or by the agent before 5 p.m., otherwise she must remain till daylight. For boarding purposes there are two tenders, a fifty-foot launch and a ninety-foot steam boat. However, as the launch is easier to manoeuvre she does most of the boarding.

UP THE JACOB'S LADDER

A ship coming in for *pratique* is met by the boarding vessel while under way. In calm weather the ship will lower a companion ladder for the quarantine doctor and Customs officer to board, but when a swell is running, boarding is done by means of a jacob's ladder, as the tender might be damaged by a companion ladder. The jacob's ladder is made of two ropes with wooden cleats between and lies against the vessel's side, and climbing it is somewhat of an acrobatic feat. Once aboard, a ship's officer escorts the doctor and Customs officer to the Captain before whom the customary papers are filled in. If the ship is free from contagious disease, the Captain is then given *pratique* and he may proceed to his port of destination.

FUMIGATING THE SHIP

If a ship has a case of smallpox on board, as the vessel comes into quarantine she is boarded and the supplies of tobacco and spirits sealed by the Customs officer. The doctor examines each member of the crew for old vaccination scars, and at the same time vaccinates each one. The ship is then docked, and the patient, together with his baggage, is landed and put in hospital. Meantime each member of the crew is given a small wire basket in which he places a complete change of clean clothes and his name written on a tag. The crew, together with their bedding and dunnage, are now taken ashore and the men given a shower bath. The clean change is donned and the coming ashore clothes placed in the wire baskets. All the bedding and clothes, together with the baskets, are loaded on steel cars and run into the fumigating plant. This plant consists of two cylindrical retorts, 25 feet long and 9 feet high with drop doors at each end. After the cars are in, the doors are locked by means of steam and a pressure of five pounds per square inch is maintained for 45 minutes. This insures the destruction of any germs that may be present in the clothes or bedding. The crew's quarters and galley are fumigated and the ship is once more clean. The crew are given quarters in one of the buildings where they must remain till their vaccination reacts. There are usually a few who do not react for some time, and they must stay in quarantine for 14 days. The others are put aboard the ship, the captain given *pratique* and the vessel is ready to leave.

In the case of a passenger vessel the procedure is very similar except that the ship's doctor has the patient segregated, and only contacts land at quarantine. After the patient has recovered, the bedding is sent to the fumigating plant, and the hospital and baggage fumigated. The baggage is then examined by the Customs officer, and placed on the quarantine tender ready to be landed at Victoria.

Killing the Rats

Vessels plying between Canada and the Orient must be fumigated every six months for the destruction of rodents. In order to save time ships are often fumigated at the station instead of waiting until they reach port. There are two methods, one with sulphur and the other *Zyklon B.* (Hydro-cyanic acid gas dissolved in a diatomus earth). In the former method, sulphur is placed in shallow pans in the holds of the ship and crew's quarters, a small amount of alcohol poured into each pan and all lit at the same time. The hatches are then battened down and the sulphur allowed to burn for eight hours. *Zyklon B.*, a brown powder, is poured into the holds and given two hours exposure. This method is much more dangerous than sulphur, consequently the ship's crew are landed and the fumigating crew wear gas masks. A small amount of tear gas is mixed with the *Zyklon B.* which enables the examining doctor to tell how much gas is left in the ship, and whether it is safe for the crew to return.

Old Leper Colony

The Department of National Revenue has part time use of the launch *Evelyn* for patrol purposes. Patrols during good weather extend to D'Arcy Island on the east and San Juan on the west, a distance of approximately 75 miles. D'Arcy Island at one time was a leper colony, and some of the old buildings are still visible to-day. The present colony is now at Bentinck Island, about two miles from William Head, and has eleven lepers. They are taken care of by a nurse and two caretakers under the supervision of the quarantine doctor. San Juan, with a large harbour two miles in width, is at the entrance to Juan de Fuca Straits and opposite Cape Flattery on the American shore. The numerous bays and small inlets along this patrol at one time afforded shelter and hiding places for many of the liquor craft. Under an efficient patrol service however their activities are kept down to a minimum.

Some of the large Oriental passenger vessels are noted for carrying narcotics. Patrols keep careful watch on these ships and on all small craft of a suspicious character hovering near them. Varied are the methods used to smuggle narcotics into this country. The cans are placed in sacks and lashed to a box, piece of wood, or anything that will buoy the sack, and thrown overboard. A small boat, more often a speed boat, is waiting nearby ready to pick up the sack. Flares and small search lights have been used ashore to signal the time to the accomplice aboard ship when to drop the sack.

BUSY AT LACOLLE

Automobile tourist traffic was heavy again this year during the Labour Day week-end, August 30, 31 and September 1, at Lacolle, Que., an outport on the King Edward Highway which connects New York State and Montreal, according to figures supplied the Review by the Sub-Collector, W. J. Young. United States automobiles reporting inwards during this period numbered 3,009, outwards 4,947; Canadian automobiles inwards 796, outwards 841; other vehicles inwards 27, outwards 27.

During the two months July and August, 1930, a total of 101,224 vehicles reported inwards and outwards at Lacolle. This total was made up as follows: United States automobiles inwards 34,434, outwards 50,283; Canadian automobiles inwards 7,575, outwards, 7,886; other vehicles inwards 523, outwards 523.

AT TORONTO

The Custom Postal Branch, Toronto, collected $68,990 in duty during August, 1930. Packages received totalled 32,427; packages delivered 28,323; entries received 2,443. At the Express Branch collections for August totalled $286,835; packages 23,389, entries 4,546.

At the Leaside Customs Air Harbour, Canadian aeroplanes reporting inwards during the month numbered 23, outwards 27; United States aeroplanes inwards 15, outwards 11; passengers inwards 32, outwards 26; pieces of baggage inwards 46, outwards 23; bags of mail 144.

NEWS AND COMMENT

London, Ont.: The flourishing Customs-Excise port of London, of which O. H. Talbot is Collector, embraces a large territory including the outports of Strathroy, Glencoe and Parkhill. The port has a staff of 40 to take care of the work which is growing steadily.

London handled more Customs entries during the fiscal year ended March 31, 1930, than during any other year in its history. The total number of Customs entries handled was 34,410, averaging 112 a day. Customs-Excise revenue for the year totalled $3,663,369. This sum was made up as follows:—

Customs (including sundry collections), $2,187,282, an increase over the previous fiscal year of $257,510; Excise, $1,476,087, a decrease compared with the previous fiscal year of $781,395. The greater part of this decrease occurred in the Excise Tax collections. Customs duty collected at London amounted to $2,062,855; Excise duty, $380,715; Excise taxes, domestic, $1,095,372.

London has a population of about 70,000, with five trunk railways. Freight and passenger steamers also ply to the London and Port Stanley docks at Port Stanley on Lake Erie, twenty-five miles distant, and connected therewith by the municipal electric railway. The territory of which London is the hub boasts a population of 1,000,000. The fourteen counties of which London is the natural metropolis constitute Canada's "farthest south."

London in 1862 to 1865 was the centre of the oil industry in Canada. In 1880 the Imperial Oil Company organized in London by merging seven refineries.

In the course of its history as a city London has had few calamities. The wreck of the *Victoria* in 1881 and the West London flood in 1898 may be mentioned in this connection. Its growth has been steady and it has developed into a leading industrial city.

Halifax, N.S.: The Halifax Harbour Commission will shortly begin construction of a new pier, 627 feet long and 177 feet wide, at a cost of $500,000. In recent years the Canadian Government has spent about $30,000,000 on improving the terminal facilities at this port.

Vancouver, B.C.: Exports of British Columbia canned salmon from Vancouver to points outside of Canada in 1929 amounted to 1,213,697 cases of 48 pounds each.

Australasian countries continued to be first among the purchasers, so far as total purchases were concerned. They bought about 308,000 cases or almost 39,000 cases more than in 1928, and about 25,000 cases more than the average annual total in the five-year period, 1925-1929.

The second largest customer in 1929 was France, which took 251,075 cases. The British Isles was third among the buyers with purchases totalling 194,172 cases. Italy came next with 136,960 cases.

Thirty different countries were customers of the British Columbia canned salmon exporters last year.

Following a practice established here recently, James Brown, supervising officer of warehouse ledgers at this port, read a paper before a representative gathering of the Dominion Customs and Excise Officers' Association, Vancouver Branch, at their last meeting, entitled " The Ins and Outs of the Warehouse Ledgers."

Mr. Brown explained that the purpose of his paper was more particularly to deal with the every day transactions with regard to goods which had been entered for the purpose of being placed in a Customs bonded warehouse, there to remain until the importer had paid the duty charged against the goods. These transactions had reference to merchandise generally, and which was imported for the most part either for resale by the importer in condition as imported or for manufacturing purposes.

Mr. Brown thoroughly explained the manner of entering goods to be warehoused, the changes effected with reference to the original warehouse entry, the method of sorting, packing and re-packing warehoused goods, the ex-warehousing of goods to be used as ship-stores, the handling of goods taken out of warehouse to be exported, the removal of goods in bonded warehouse to another warehousing port in Canada, and the transfer of goods from one bonded warehouse to another within the port.

These addresses by representative members of the Customs-Excise staff at Vancouver are much appreciated by those in the service at this port.

Ottawa: The Eastern Lawn Bowling Association held its 31st annual tournament on the greens of the Ottawa club, when National Revenue bowlers figured prominently. Fred. Tory had the honour of skipping the winning rink for the second consecutive year, while Gordon Urquhart's rink won third place in the second competition. In the Primary Doubles Bob Shaw and partner carried off the honours, defeating George Addison in the finals after a finely contested game.

* * THE QUESTION BOX * *

These questions were asked in the last number of the Review:—

(1) As there appears to be no regulation covering the flying for pleasure of foreign-owned aeroplanes in Canada, what would be the status of a foreign aeroplane, privately owned, and not operated for commercial purposes, properly equipped, having the required certificates as to airworthiness, etc., with licensed pilot, when entering Canada and reporting to Customs and Immigration authorities. May such plane proceed further into Canada, for health and pleasure only, to places other than airports for foreign craft, similarly to a foreign yacht, which may be granted a cruising permit (Form C-13 Amended) for that purpose?

Could the owner or operator of such aeroplane be permitted to take a party of local friends for a sight seeing trip over the city and vicinity purely for pleasure and not for compensation of any kind?

(2) should all packages received by post and containing free goods be regularly entered, or just stamped "Free Goods" and released?

(3) May a B-1 entry, received by mail, the oath of which has been sworn to before a Notary Public or J.P., be accepted under Section 132 of the Customs Act?

The answers are:—

(1) A foreign aeroplane privately owned and not operated for commercial purposes, entering Canada and reporting to Customs and Immigration authorities at a Customs air harbour is eligible to operate in Canada under permit Form C-13, provided the owner or pilot establishes his bona fides as a tourist, visiting Canada and flying therein solely for purposes of health or pleasure, to the satisfaction of the Customs officer to whom application is made.

A foreign aeroplane operating in Canada under cruising permit Form C-13 would not be violating the Air Regulations in taking a party of friends for a sightseeing trip over the city, provided the flight is not for purposes of demonstration, or for gain or hire.

(2) Customs officers engaged in the elimination of dutiable from non-dutiable packages arriving by mail, should stamp the non-dutiable parcels (duty free) with the official stamp provided for that purpose, and should record the dutiable parcels on form E. 19. Parcels stamped duty free, should not be recorded on form E. 19, nor should they be removed from the Post Office to the Postal Parcels Branch.

(3) No. The provision for the taking of oaths before a person other than a Customs officer, applies only when the oath is taken at a place out of the limits of Canada.

These questions will be dealt with in the next number:—

(1) May goods from two countries as from England and the United States be cleared on the same entry?

(2) What are the regulations for the handling of freight entering Canada from the United States, in regard to inspecting and sealing empty cars? Must they be examined and sealed immediately on arrival?

(3) Should importers sign the oath on the reverse of entries when putting through an amended entry showing a correction to an original entry, or is the correction shown on the face of the amending entry all that is required?

THE LETTER BAG

RE ADVERTISING MATTER

B. de Wiele, Sub-Collector at Vernon, B.C., writes:—

I endorse the suggestion of W. E. Smallbone, of Oshawa, *re* prepayment of advertising matter, which suggestion appears in the July *Review*. Often this matter remains unclaimed; the consignees are naturally reluctant to pay duty on such matter. The result is that the various receptacles for such stuff are cluttered up with dusty unclaimed goods.

If it happens to have come by mail we can return it to the Post Office after sixty days, as "Unclaimed at Customs" but when it comes by express it is another matter. I believe the express companies will not handle this advertising matter unless their charges are prepaid. We, however, must transfer it in due time to the "Unclaimed Register" and later on seek authority to file a "Destruction Entry."

In the aggregate, throughout the service, this must entail a lot of time, stationery, cash and dust, employed or encountered in dealing with goods from a foreign country, the exporters of which are knowingly, or perhaps unwittingly endeavouring to secure their advertising at cheaper rates than is in accordance with the provisions of the Canadian Customs Tariff.

I trust that the Department can consider favourably this suggestion from Oshawa.

With best wishes for the continued success of our very helpful, instructive and entertaining periodical.

MORE ABOUT TOURIST FORMS

Lionel Dupont, Sub-Collector at Frelighsburg, Quebec, writes:—

In the *National Revenue Review* for May, I note the suggestion of Geo. W. King, of the Cobourg, Ont., staff, respecting the issuance of E-50 and E-50A permit forms to tourists.

Mr. King suggests that permit form E-50 should be made of four sheets instead of the actual three sheets we have at present. I suggest this alternate proposition which, I believe, would be more efficient.

> Tourist enters Bridgeburg, Ont., on permit form E-50 for 60 days. Original copy of permit goes on file.
>
> Tourist bonds his car at Cobourg, Ont. Collector at Cobourg endorses duplicate and triplicate copies of form E-50 and gives them back to tourist to be retained until he is ready to return to the United States. Collector also fills form E-50A in triplicate and keeps original copy of this form for his files, and forwards second copy (E-50A) to port of original issue to cancel their E-50 permit form. Third copy is given to tourist to turn in with his duplicate and triplicate copies of permit form E-50 at leaving point.
>
> Leaving at Niagara Falls, tourist will turn in his two endorsed copies of permit form E-50 and the copy of permit form E-50A, upon which the Collector at Niagara Falls will cancel permit form E-50 in the usual way. He will also cancel permit form E-50A, and forward it to Collector at Cobourg, Ont., by registered mail. This would be authority for Collector at Cobourg to cancel bond and return money paid out by tourist.

In view of the fact that thousands of permit forms E-50 are used as compared with form E-50A, I believe it would be more economical to issue permit form E-50A in triplicate instead of issuing permit form E-50 in quadruplicate.

Form E-50 at present is easily handled and I fail to see the necessity of altering it. In its present form, permit form E-50, in case of a diverted permit, is handled as a manifest and gives entire satisfaction. Were it made in quadruplicate it would prove inconvenient, especially where the officers have to fill them out in order to speed up traffic.

WORDS OF APPRECIATION

The *Editor* receives letters from time to time which indicate that the REVIEW is becoming more and more valuable to officers of National Revenue at ports and outports throughout the Dominion. The following quotations are taken from two recent letters:—

From J. E. McGibbon, Collector at Trenton, Ontario: All officers, particularly those who have joined the service recently, can secure much assistance from the Review both in instruction as to his particular duties and what the Department expects in the execution of those duties. We all look forward eagerly to its arrival each month, and welcome it as a kindly friend.

From W. B. Ritchie, Sub-Collector at Walkerville, Ontario: We at this outport congratulate you on the fine service you are rendering through the Review, and want you to know how much it is appreciated by the officers here.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

August-September

ADDITIONS

Quebec

Montreal: J. R. Rene Emard, Clerk, Grade 1.

Ontario

Hamilton: H. A. Quinney, Customs Excise Clerk.
North Bay (Timmins): J. G. Carter, Customs Excise Examiner, Grade 1 Outport.
Toronto: David Urquhart, Office Boy.
(Barrie): J. R. Miller, O.A.S., Customs Excise Examiner, Grade 1 Outport; F. V. Morren, O.A.S., Sub-Collector of Customs and Excise, Grade 1 Outport.
Windsor-Walkerville: J. A. McArthur, O.A.S., Customs Excise Examiner.

Preventive Service

J. Willard Bonner, Master, Customs Patrol Boat *Stalwart*; Miss B. Hull, Stenographer, Grade 2; Jas. Murray, Special Customs Excise Officer, Grade 2; Miss Florence R. Nickerson, Stenographer, Grade 2; A. Quenneville, Special Customs Excise Officer, Grade 2.

Inspection

Miss M. E. O'Connor, Stenographer, Grade 2.

Administrative

W. H. Cummings, W. J. Gibson, Clerks, Grade 3; Richard Lang, Assistant Investigator of Values; L. E. R. Matthew, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Kentville (Wolfville): F. W. Woodman, Customs Excise Enforcement Officer.
Yarmouth: A. S. Fuller, G. H. Hopkins, Customs Excise Examiners.

New Brunswick

Moncton: O. B McQuarrie, Customs Excise Clerk.

Quebec

Quebec (Armstrong): C. E. Desrocher, Acting Customs Officer; L P. Faucher, Customs Excise Enforcement Officer.
Sutton: F. E. Macey, Customs Excise Examiner.

Ontario

Bridgeburg: J. C. Bruce, R. J. Coulson, Customs Excise Examiners.
Gananoque: F. H. Goos, Customs Excise Examiner.
(Rockport): C. D. R. Hutcheson, Customs Excise Examiner, Limited Service Outport.
Kitchener (Waterloo): Noah Martin, Special Exciseman, Grade 1.
North Bay (Timagami): R. W. Storey, Customs Excise Enforcement Officer.
Orillia (Lake Joseph): John Hudson, Customs Excise Enforcement Officer.
Port Arthur: S. J. McCutcheon, Customs Excise Examiner.
Tillsonburg (Port Burwell): G. A. Hunter, Sub-Collector of Customs and Excise, Grade 1 (Registrar of Shipping).
Toronto: Chas. A. Lepper, Office Boy; E. E. Myer, Customs Excise Clerk; S. O. Sholukir, Clerk, Grade 1.
Windsor-Walkerville: W. P. Matthews, Customs Excise Examiner.

British Columbia

Prince Rupert (Hidden Inlet, Alaska): R. G. Irvine, Acting Customs Excise Enforcement Officer.

Preventive Service

R. A. Dakin, Customs Excise Enforcement Officer; O. G. O'Regan, Clerk, Grade 3.

Inspection

H. I. Lewis, Stenographer, Grade 2.

Administrative

M. F. D. Duquay, Stenographer, Grade 2 (Bilingual).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: R. F. Logan, from Customs Excise Clerk to Express and Postal Computing Clerk.

WOODSTOCK: J. A. Watson, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1.

QUEBEC

MONTREAL: J. L. A. Desmarais, from Clerk, Grade 1 to Customs Excise Clerk; Jacques Monelli, from Customs Truckman to Customs Excise Examiner.

QUEBEC: T. L. Guay, from Messenger to Customs Truckman.

ST. ARMAND: H. C. Hastings, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1.

ONTARIO

HAMILTON: R. T. McLay, from Customs Excise Examiner to Special Exciseman, Grade 1.

LONDON: G. F. Hodgins, from Customs Excise Examiner to Special Exciseman, Grade 1.

OSHAWA: N. F. Mechin, from Customs Appraiser to Collector of Customs and Excise, Grade 4.

SAULT STE. MARIE: F. E. Levie, from Cashier and Computing Clerk to Chief Customs Excise Clerk, Grade 4.

MANITOBA

BRANDON: F. C. Dundas, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 2.

WINNIPEG: C. E. Skiffington, from Customs Excise Clerk to Cashier and Computing Clerk.

ADMINISTRATIVE

G. W. Addison, Joseph Bell, H. M. Blakely, J. A. Burroughs, H. A. Cleary, J. A. Davis, A. M. Dupuis, from Clerks, Grade 4 to Senior Customs Excise Checking Clerks; R. W. Empey, from Clerk, Grade 2 to Clerk, Grade 3; H. C. F. Erichsen, from Clerk, Grade 4 to Excise Statistical Checker; J. R. Guibord, from Clerk, Grade 4 to Senior Customs Excise Checking Clerk; W. J. Henry, from Principal Clerk to Principal Customs Excise Checking Clerk; E. S. B. Hind, G. E. McBride, Frank McCallum, R. S. McPherson, W. J. H. Mallette, C. F. O'Brien, H. A. O'Doherty, from Clerks, Grade 4 to Senior Customs Excise Checking Clerks.

PROMOTIONS AND TRANSFERS

C. W. Cuthbertson, from Customs Excise Examiner, Grade 1 Outport, Port Dover, Ont., to Customs Excise Examiner, Simcoe, Ont

PREVENTIVE SERVICE VERY ACTIVE

Seizures for August Heavy

THE vigilance of the Customs-Excise Preventive Service in guarding not only the gateways but the far-flung boundaries of the Dominion was again evidenced by its record for the month of August, 1930, when 466 seizures were made. Of these 361 were Customs and 105 Excise. Seizures for August, 1929, totalled 414, Customs 280, Excise 134. Ontario led the other provinces with 192 seizures and Quebec came second with 91. In the other provinces seizures for August were:—

Prince Edward Island, Customs 11, Excise 3; Nova Scotia, Customs 51, Excise 3; New Brunswick, Customs 6, Excise 1; Headquarters (Ottawa), Customs 7, Excise 1; Manitoba, Customs 23, Excise 10; Saskatchewan, Customs 12, Excise 20; Alberta, Customs 14, Excise 7; British Columbia, Customs 14, Excise nil.

These seizures included 41 automobiles, 13 complete stills, 3,008 gallons of spirits, 4,807 gallons of alcohol, 843 gallons of beer, 22,780 cigarettes, 164 cigars, 100 pounds of tobacco.

During the five months period April-August, 1930, seizures totalled 2,219; Customs 1,676, Excise 543. In 1929 seizures for the corresponding months totalled 1,882, Customs 1,261, Excise 621. Among the foregoing seizures were 11,444 gallons of spirits, 8,046 gallons of alcohol, 4,833 gallons of beer, 167 ounces of narcotic drugs, 265,420 cigarettes, 833 cigars, 937 pounds of tobacco, 125 complete stills, 179 automobiles, 26 vessels.

Ontario again took first place in the number of seizures received, namely 785; Customs 688, Excise 97. Quebec holds second place with 380; Customs 238, Excise 142. Seizures received during the five months period in the remaining provinces were as follows:—

Prince Edward Island, Customs 46, Excise 11; Nova Scotia, Customs 346, Excise 28; New Brunswick, Customs 36, Excise 6; Headquarters (Ottawa), Customs 68, Excise 5; Manitoba, Customs 73, Excise 56; Saskatchewan, Customs 53, Excise 149; Alberta, Customs 38, Excise 42; British Columbia, Customs 90, Excise 7.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,785,965 28	14,800,809 74		
Less Refunds and Drawbacks	1,515,407 24	2,351,080 97		
Net	15,270,558 04	12,449,728 77	2,820,829 27	
Excise Taxes	5,838,952 69	2,964,068 98		
Less Refunds and Drawbacks	153,169 08	39,049 26		
Net	5,685,783 61	2,925,019 72	2,760,763 89	
Excise Duties	6,102,445 34	5,636,373 16		
Less Refunds and Drawbacks	27,906 10	52,429 03		
Net	6,074,539 24	5,583,944 13	490,595 11	
Sundry Collections	83,023 36	87,587 16		
Less Refunds and Drawbacks	32 54	Nil		
Net	82,990 82	87,587 16		4,596 34
Net Totals	27,113,871 71	21,046,279 78	6,072,188 27	4,596 34
Net Decrease			6,067,591 93	

TOTALS FOR SIX MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	105,939,980 02	81,333,467 35		
Less Refunds and Drawbacks	9,671,811 57	8,940,587 58		
Net	96,268,168 45	72,392,879 77	23,875,288 68	
Excise Taxes	32,257,269 87	21,016,926 67		
Less Refunds and Drawbacks	432,471 69	366,630 70		
Net	31,824,798 18	20,650,295 97	11,174,502 21	
Excise Duties	34,290,282 96	32,778,367 25		
Less Refunds and Drawbacks	374,573 27	430,594 76		
Net	33,915,709 69	32,347,772 49	1,567,937 20	
Sundry Collections	574,092 15	651,634 99		
Less Refunds and Drawbacks	478 66	1,190 41		
Net	573,613 49	650,444 58		76,831 09
Net Totals	162,582,289 81	126,041,392 81	36,617,728 09	76,831 09
Net Decrease			36,540,897 00	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1929 AND SEPTEMBER 1930

—	September, 1929	September, 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,628,488 68	2,350,150 86	278,337 82	

TOTALS FOR SIX MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	63,020,630 73	65,380,305 35		2,359,674 62

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER AND THE SIX MONTHS ENDED SEPTEMBER, 1929 AND 1930

—	Unit	September, 1929		September, 1930	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		.....	87,751,034	.....	81,046,227
Total Exports (Foreign Produce)		.....	1,672,560	.....	1,144,047
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	7,409,809	10,598,181	27,817,053	24,145,722
Wheat flour	Brls.	492,381	3,125,344	734,349	3,460,769
Fish	Cwt.	423,530	3,650,623	397,167	3,265,370
Furs	$	.....	1,478,500	.....	1,219,087
Meats	Cwt.	78,708	1,440,641	29,004	680,861
Cheese	Cwt.	169,543	3,254,485	126,517	1,977,523
Planks and boards	M. ft.	168,077	4,627,725	118,712	2,873,780
Wood pulp	Cwt.	1,434,191	3,468,405	1,323,310	3,275,697
Newsprint	Cwt.	4,024,998	11,689,638	3,896,395	10,909,298
Automobiles and parts	$	.....	3,461,404	.....	1,979,516
Copper, unmanufactured	Cwt.	155,666	2,548,449	182,917	2,023,549
Nickel, unmanufactured	Cwt.	71,831	1,865,432	69,919	1,495,977
Imports, entered for Consumption.—Free goods		.....	33,691,976	.....	31,032,748
Imports entered for Consumption—Dutiable goods		.....	65,687,872	.....	56,768,400
Total Imports entered for Consumption		.....	99,379,848	.....	87,801,148

—	Unit	Six months ended September, 1929		Six months ended September, 1930	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		.....	571,611,596	.....	433,451,938
Total Exports (Foreign Produce)		.....	12,974,989	.....	9,764,853
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	94,559,476	110,209,509	101,209,419	98,927.064
Wheat flour	Brls.	4,532,732	24,962,973	3,642,750	18,159,614
Fish	Cwt.	1,448,856	15,801,815	1,340,906	13,896,336
Furs	$	.....	10,371,934	.....	6,853,277
Meats	Cwt.	427,276	8,776,675	172,435	3,873,598
Cheese	Cwt.	539,750	10,491,944	426,052	6,982,840
Planks and boards	M. ft.	946,255	26,610,851	765,859	19,384,721
Wood pulp	Cwt.	8,425,290	21,480,021	6,913,102	17,932,105
Newsprint	Cwt.	24,303,962	71,562,058	22,867,222	65,773,164
Automobiles and parts	$	.....	21,572,020	.....	10,207,435
Copper, unmanufactured	Cwt.	1.056,017	16,997,522	1,083,576	13,459,653
Nickel unmanufactured	Cwt.	510,482	12,168,902	432,803	9,508,407
Imports entered for Consumption—Free goods		.....	223,643,348	.....	187,056,557
Imports entered for Consumption—Dutiable goods		.....	436,650,121	.....	327,691,457
Total Imports entered for Consumption		.....	660,293,469	.....	514,748,014

WHEN THE FLOWING TIDE COMES IN

THE charm of the Maritime Provinces is alluring. These provinces —Nova Scotia, Prince Edward Island and New Brunswick— are toned with the mellowness of age that captivates the visitor from newer regions. The snow-white lighthouse crowning the cliffs overlooking the sea, the white sail of the fishing smack seeking its sheltering cove, the quaint fishermen's cottages that straggle up the hillsides, the shaded inland roads and winding forest streams, the springtime mantle of blossom that clothes mile upon mile of orchard valleys—all these suggest the elements that blend to give the Maritimes a picturesqueness peculiarly their own. This photograph shows the lighthouse at Peggy's Cove, a quaint settlement on the shores of St. Margaret's Bay, Nova Scotia.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Tourist Season Extended IntoLate Autumn
Fine weather brought thousands over the border

Many Illicit Stills Are Uncovered
Hauls by Excise officers in Brockville district

Glimpses of Past Shipping Season
Summary of activities at Montreal and Quebec

Another Story Of Days Gone By
Trade and commerce conditions in 1855

News Notes Of Exise Division
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Trade And Revenue Tables
Details for October and seven months

Income Tax Collections
Statement of revenue received by districts

Departmental Rulings, Editorial,
Question Box and Letter Bag

A Friendly Visitor

LETTERS are continually reaching the *Editor* from officers of National Revenue throughout the Dominion, expressing appreciation of the assistance rendered to them in the discharge of their duties by the REVIEW. More and more the REVIEW is being regarded as a friendly link between headquarters at Ottawa and the widely scattered staffs, not only at the large ports but at lonely stations and small outports. For this primary purpose the REVIEW was brought into being. There are many evidences in its fourth year of publication that the flame of staff loyalty to the Department has been kept alight by its monthly appearances, and it has solved many a knotty problem of procedure and practice in a simple and friendly way. The *Editor* returned recently from a visit to the British Isles, and he can assure readers of the REVIEW that to be a Canadian, and to enjoy the advantage of living in Canada, are privileges to be highly prized. We are indeed citizens of no mean country.

A Touch of Human Interest

OCCASIONALLY the files of the Department, filled as they are with technical matters of tariffs and trade, reveal a touch of human interest. There came to the notice of the *Editor* recently a letter from a lady now residing across the border, who had a belated twinge of conscience. Twenty-two years ago, she explained, she persuaded a friend to bring her two necklets valued at $15 each. Her conscience, she wrote, now regarded that as smuggling, and she asked what could be done to relieve the pangs of the insistent inward monitor. The lady added she was eighty years old, had been a teacher all her life, and was " very honest otherwise." The Department at once notified her of the amount of duty due on the importation made so long ago, and received an instalment on account of payment.

Working the Trains

THE long, dim aisles of Pullman cars present a friendly and inviting appearance to travellers, but not to the Customs officer having his first train experience of collecting or protecting the country's revenue. To him the prospect of questioning sleepy travellers, checking and sealing a quantity of baggage, sealing lockers, and checking the express, in the short space of time allotted him while the train is speeding from the border to its destination, is at first disconcerting. However, after his difficult apprenticeship has been served, the Customs officer, in most cases, learns to enjoy this work, and on the larger trains, he is kept very busily engaged.

The hours of duty for these officers depend upon the time their particular trains cross the frontier into Canada. Time-tables are worked out irrespective of orthodox bed-hours for Customs officials, and so trains are in the habit of crossing the border at all times, night or day. On Sundays railway service is curtailed, and it not infrequently happens that an officer is absent from home for stretches of eighteen hours or more. However, there are compensations for the long and irregular hours. The officer comes into contact, in the discharge of his duties, with interesting people, and frequently a humorous incident helps to enliven the daily routine. The following story is a case in point.

One morning a Customs officer, who had just completed his examination of luggage, was walking through a Pullman car when a lady in an upper berth, mistaking him for the porter, called out, "Porter, please hand up my bag." This the officer readily did. Being suspicious, he waited until a movement of the curtains indicated that the lady had finished with the bag. He then walked back, and when the lady heard his steps, she, still believing him to be the porter, asked him to put the bag down. He did so, and at the same time took the occasion to re-examine the contents. He found the bag filled with goods which evidently had been hidden in the lady's berth during his regular examination.

Occasionally temptations are put in the way of these train officials. Commercial smugglers sometimes place a bill of a substantial denomination on a suit case, or package of merchandise, trusting naively that the officer will not pursue his investigations beyond the bill. That this little device, and many of a similar nature, come to naught is due to the excellent type of official which the Department has been able to employ in this as in other phases of Customs work.

Customs Coasting Regulations

COLLECTORS were advised by official memorandum on 2nd October, 1930, of the text of an Order in Council affecting vessels engaged in the coasting trade or inland navigation when carrying as cargo wines, spirituous and fermented malt liquors.

The effect of this Order is that hereafter any vessel engaged in the coasting trade or inland navigation and carrying liquor cargo will be subject to entry and clearance as required by law for vessels trading with foreign ports (Forms A.6, A.7, C.8).

Collectors should note particularly that under provisions of Section 8 of The Export Act (Memorandum 318), clearance must be refused to any such vessel if the liquor cargo is destined for delivery in any country into which the importation of such liquor is prohibited by law.

The master of any vessel carrying liquor cargo and departing from any port or place in Canada without a clearance in Form C.8 and report outward Form A.7, will incur a penalty of $2,000 and the vessel may be detained until such penalty is paid (Sec. 244 Customs Act).

Attention is drawn to The Importation of Intoxicating Liquors Act, *Vide* Memorandum No. 93, which, with certain exceptions, prohibits, among other things, the transportation of intoxicating liquor from one province to another in Canada, except such as has been purchased by or on behalf of, and which is consigned to His Majesty or the Executive Government of the province into which it is being transported, or any board, commission, officer or other governmental agency which, by the law of the province, is vested with the right of selling intoxicating liquor.

If any infractions of this law come to their notice Collectors should at once notify this Department in order that appropriate action may be taken.

Still Going Strong

SEPTEMBER, 1930, was another active month for the Preventive Service, seizures reported numbering 431; Customs 348, Excise 83. For September, 1929, seizures were 389; Customs 252, Excise 137. Included amongst the seizures reported for September of this year were the following:—

One thousand eight hundred and ninety gallons of spirits, 10,163 gallons of alcohol, 12,420 gallons of beer, 58,480 cigarettes, 15 complete stills, 41 automobiles, 4 vessels.

By provinces seizures reported for September were:—

Prince Edward Island, Customs 15, Excise 2; Nova Scotia, Customs 44, Excise 9; New Brunswick, Customs 12, Excise nil; Quebec, Customs 66, Excise 26; Ontario, Customs 101, Excise 8; Headquarters (Ottawa), Customs 11, Excise 4; Manitoba, Customs 34, Excise 6; Saskatchewan, Customs 23, Excise 22; Alberta, Customs 13, Excise 2; British Columbia, Customs 29, Excise 4.

For the six months period, April 1 to September 30, seizures totalled 2,650; Customs 2,024, Excise 626. For the corresponding period of last year the total was 2,271; Customs 1,513, Excise 758.

An excellent showing was made by Nova Scotia for the six months period. Seizures by provinces for the half-year were:—

Prince Edward Island, Customs 61, Excise 13; Nova Scotia, Customs 390, Excise 37; New Brunswick, Customs 48, Excise 6; Quebec, Customs 304, Excise 168; Ontario, Customs 789, Excise 105; Headquarters (Ottawa), Customs 79, Excise 9; Manitoba, Customs 107, Excise 62; Saskatchewan, Customs 76, Excise 171; Alberta, Customs 51, Excise 44; British Columbia, Customs 119, Excise 11.

These seizures included 13,343 gallons of spirits, 18,210 gallons of alcohol, 17,252 gallons of beer, 962 cigars, 323,900 cigarettes, 969 pounds of tobacco, 137 complete stills, 220 automobiles, 30 vessels.

A Tale of The Long Ago

AN interest attaches to old documents which tell of the years prior to Confederation, now hidden in the mists of Time. There came to the *Editor* recently from the port of Chatham, Ontario, a tattered copy of a Report on Trade and Commerce, printed by order of the Legislative Assembly, bearing the imprint *Quebec: Printed by Lovell and Lamoureux at their steam printing establishment, 12 Mountain Street, 1855.* In this report are set forth the activities of a Committee appointed to inquire into the commercial intercourse between Canada and Great Britain, the British North American Colonies, the West India possessions, the United States, and other foreign countries. The Chairman of this Committee was William Hamilton Merritt.

In the words of the Report "circulars were addressed to the Secretaries of the different Governments of the Colonial possessions of Great Britain, in America, to ascertain whether, in their judgment, the adoption of a free commercial intercourse, similar to that which exists between the different states of the American Union, would promote the prosperity of the Colonies, and induce a direct trade by the St. Lawrence."

The Colonial governments of British North America and the West India Islands receiving copies of this circular numbered twenty-one, and their reactions to these proposals were varied and interesting.

Just one unqualified acceptance of the free trade proposition was received. The report states:—

> The Government of Tortola (which includes all the British Virgin Islands) will be prepared immediately to reciprocate with the Government of Canada in admitting free of duty the productions of Canada by way of the St. Lawrence.

The islands of St. Vincent agreed to the proposals "provided the Legislature of Canada excludes the admission of sugar and molasses the produce of slave labour, from their markets (except at the rates of duty now or heretofore in force)."

The only rejection, and that but a partial one, was received from the colony of Prince Edward Island, whose secretary wrote:—

> I am directed to inform you that the decision of His Excellency in Council limits commercial intercolonial intercourse with this Island to the reciprocal admission of all the articles embraced in the Reciprocity Treaty with the United States.

Most of the other replies were to the effect that the question would be submitted to the respective legislatures at the earliest opportunities; in several instances the governors promising to indorse the proposal.

Of particular interest is a letter from Nova Scotia's then Provincial Secretary, Hon. Joseph Howe, suggesting as it does the possibility of the confederation that was to come twelve years hence. The letter reads in part as follows:—

> The United States apply to domestic exchange the principle of Free Trade. They tax foreign commodities at uniform rates, and apply the proceeds to support the national treasury. If the Provinces were united as the States are, they might adopt both systems. As matters stand I apprehend that there may be difficulties not easily overcome.

To just what degree the committee's efforts affected the final achievement of July 1, 1867, there is no telling. However, that they prepared the way to some extent cannot be doubted.

Another problem that engaged the attention of the committee was the diminishing volume of trade entering the country via the once popular St. Lawrence route. Its deliberations were summed up in the following four recommendations:—

> That an address be presented to Her Majesty, praying that the bounty on steamers between Liverpool and Boston may not be renewed after the expiration of existing contracts, or that an equivalent bounty be given to the St. Lawrence for six months of the year.
>
> The removal of all duties on cheap, heavy and bulky articles by the St. Lawrence.
>
> The deepening of the channel between Lakes St. Francis and St. Louis, immediately, and the extension of liberal aid towards the building of tidal docks at Quebec.
>
> The construction of the St. Lawrence and Champlain Canals, with locks of the same dimensions as Sault Ste. Marie, as soon as possible.

The seriousness of the situation is revealed when the Report further states that:—

> From the diversion of the trade of the Western States and Western Canada, to New York, the tolls on the St. Lawrence Canals scarcely pay the cost of management and repair. While your committee would recommend no effort to be made for the purpose of counteracting the natural advantages the port of New York possesses during the winter season, every exertion should be made to regain a portion of this foreign trade during the summer months.

The hope is expressed that the Reciprocity Treaty with the United States, about to go into effect, would help greatly to restore prosperity to the Province of Canada, and it is recommended that the Treaty be extended to include manufactured goods as well as agricultural produce.

These musty records that occasionally come to light at the different ports, and find their way to the *Editor* of the Review, assist those of to-day in appreciating the untiring efforts required of those who were at last to succeed in welding into a great Dominion the isolated British colonies of North America.

Automobile Heaters

REPRESENTATIONS have been made to the department that during the forthcoming season Canadian automobiles may be exported under permit for touring or other purposes, and on their return to Canada found to be supplied with heaters.

In order to ensure the collection of duty on heaters obtained abroad, collectors should instruct officers on the frontier to note on the tourist permit whether or not the car is so equipped on report outwards.

Powers of Attorney

THE attention of the department has been drawn to a number of instances where persons presenting powers of attorney to enable them to transact Customs business on behalf of others have represented themselves to be 21 years of age, when they were actually under that age.

Collectors are instructed that in all cases of doubt as to the legal age of a person presenting a power of attorney to enable him to transact Customs business on behalf of others, the person tendering power of attorney is to be required to produce a birth certificate or other satisfactory evidence of age, before the power of attorney is accepted.

Wood Pulp Exports

WOOD pulp exported from the Dominion in the fiscal year 1929-30 amounted to 17,359,190 cwt., valued at $44,913,995. Of this amount the United States imported 14,769,483 cwt., valued at $37,264,995.

Canada Leads in Nickel

CANADA supplies 90 per cent of the world's demand for nickel, the remainder being derived from New Caledonia, India and Norway. During the fiscal year ended March 31, 1930, Canada exported 1,065,175 cwt. of nickel and its products, valued at $25,034,975. The United States was the chief importer, acquiring 790,511 cwt., valued at $17,831,718. Many new peacetime uses are being found for this metal and quantities are being absorbed by the automobile industry, also in the construction of electrical machinery, cooking utensils, submarine cables, and in the making of various nickel alloys.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the seven months of the fiscal year, October 1929 and October 1930. Decrease marked*.

Districts	1929-30	1930-31	Increase or Decrease
	$ c.	$ c.	$ c.
Ch'town	38,763 23	38,024 37	*738 86
Halifax	561,169 37	599,748 15	38,578 78
St. John	551,553 76	520,943 00	*30.610 76
Quebec	1,156,338 47	1,057,764 34	*98,574 13
Montreal	20.375,733 81	20,564,110 24	188,376 43
Ottawa	2,191,358 71	2,483,745 64	292,386 93
Kingston	364.953 91	162,749 26	*202,204 65
Belleville	400,163 69	497,761 52	97,597 83
Toronto	17.172,586 02	17.583,960 18	411,374 16
Hamilton	5.071,347 36	5,397.745 50	326,398 14
London	5.174,819 25	6,110,233 81	935,414 56
Ft. William	376,372 61	289,023 99	*87,348 65
Winnipeg	3,459,798 05	3,266,689 41	*193,108 64
Regina	628,414 58	562,436 62	*65,977 96
Saskatoon	247,121 42	216,380 21	*30,741 21
Pr. Albert	55,733 33	54,071 12	*1,662 21
Calgary	1,268,814 29	1,638,736 15	369,921 86
Edmonton	504,535 80	440,386 71	*64,149 09
Vancouver	4,124.074 84	4,622,943 22	498,868 38
Yukon	24,260 93	20,225 56	*4,035 37
Head Office.	12,117 04	6,663 75	*5,453 29
Totals	63,760,030 50	66,134,342 75	2,374,312 25

HERE AND THERE

Interesting statistics dealing with the young colonies of British North America in 1851 are contained in an old report drawn up by a committee appointed by the Government of Canada at Quebec. The report consisted of "A Tabular Statement of the Population. Income, Expenditure and Debt of the Provinces of British North America." These provinces, numbering five, comprised the following: Canada (Ontario and Quebec), New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland.

The report stated that in 1851 the population of British North America numbered 2,297,219; the amount of Customs duties received was £976,938; the amount of revenue received from all other sources was £177,040; making in all the sum of £1,153,979, averaging per head for Canada 9s. 4½d., New Brunswick 12s., Nova Scotia 7s. 8½d., Prince Edward Island 7s. 2¼d., and Newfoundland, 15s. 8¾d.

The public debt of the Colonies amounted to £4,691,509.

The foregoing report was included in a more comprehensive "Report on Trade and Commerce," printed by order of the Legislative Assembly at Quebec in 1855, and which contained, along with other data, a statement of imports into Canada, for the year 1853, of the following ten commodities, together with the value of the imports:—

Coffee, £34,324; confectionery and preserves, £1,479; molasses, £52,437; cigars, £12,145; spices, £9,201; cordials, £189; rum, £3,207; honey, £71; sugar, £220,824; mahogany, £89; total value, £333,969.

Of this total £219,260 worth of goods were imported from or through the United States; £59,607 from or through Nova Scotia, Newfoundland and Prince Edward Island; £54,480 direct from the Foreign West Indies; £621 direct from the British West Indies.

Typographical errors which are found occasionally in the best regulated journals, as the *Editor* of the *Review* is well aware, are a source of amusement to those not directly concerned.

Possibly because of its numerous editions, the Bible seems to have suffered from the typographical error more frequently than any other book. There is the famous *Vinegar Bible,* which takes its nickname from the running title of the twentieth chapter of St. Luke's Gospel, where it reads, "The Parable of the Vinegar" instead of "The Parable of the Vineyard."

The so-called *Wicked Bible* was one of the most notorious blunders in literature. In the reign of Charles I, an edition of the Bible was printed with the *not* left out of the seventh commandment. Whether the omission was due to an impish humor, or was an innocent mistake on their part, the two King's printers, Robert Barker and Martin Lucas, were held sternly to account and fined £300 by the Court of High Commission.

The edition was promptly suppressed, but six copies are known to have escaped. One copy is now safe in the British Museum, another is in the University Library at Glasgow, and the others are secluded in private libraries.

A classical example of newspaper errors is told about a colonel who had fought in the American Civil War.

He was described as a "battle-seared veteran." This imputation on his courage brought him to the office with a big stick and the demand that it be reprinted with the offensive remark corrected. It was, but another misprint crept in, and the word appeared as "bottle-scarred."

Bret Harte tells of a slip in typography that happened while he was editing a newspaper in California. The wife of a prominent citizen of the town died, and writing her obituary, Harte said of her: "She was distinguished among the ladies of this city for her charity." The proof which came back to him read: "She was distinguished among the ladies of this city for her chastity."

He sent it back to the composing room, merely correcting the error by a question mark after the offensive word on the margin sheet. And the next morning her friends read in the newspaper notice of the lady's death this startling sentence: "She was distinguished among the ladies of this city for her chastity(?)." A compositor promptly lost his job.

TOURIST SEASON PROLONGED BY FINE WEATHER

Travel was Heavy During Autumn Months

ALTHOUGH the season for tourist travel in Canada is practically over, reports continue to reach the *Review* of a prolongation of the period due to the splendid autumn weather conditions which prevailed. Tourist travel is showing a marked tendency to open earlier and end later. The following reports from ports and outports in various provinces reached the *Editor* recently.

At Peace Bridge

F. T. Pattison, Collector at Bridgeburg, informs the *Review* that automobile travel across the Peace Bridge from April 1st to September 30th was 1,813,421 cars, which is an increase over last year of 157,348 cars in the same period. The traffic at the Ferry from April 1st to September 30th was 179,102 automobiles, which is approximately the same as carried last year, making a total automobile traffic for the port of 1,992,523. The total passenger traffic at the Peace Bridge was 5,463,331.

PEACE BRIDGE PLAZA

This illustration shows a line of automobiles from the United States waiting at the Canadian end of the Peace Bridge at Fort Erie, Ontario, for touring permits. This season the Peace Bridge has handled record crowds. Photograph furnished to the REVIEW by F. T. Pattison, Collector at Bridgeburg.

At Rock Island

Tourist traffic at Rock Island, Quebec, adjoining Derby Line, Vermont, has increased substantially this season, compared with last year's figures. E. J. Struthers, Collector at Rock Island, reports to the *Review* that travel this Autumn has been well above the average owing largely to the good weather conditions which have prevailed. For the nine months, January 1 to September 30, 1930, vehicles reporting inwards totalled 109,002, outwards 102,084. In detail these totals are as follows: United States automobiles inwards 76,619, outwards 70,530; Canadian automobiles inwards 31,646, outwards 30,829; other vehicles inwards 737, outwards 725. Incoming traffic showed an increase for the nine months period of 1930 compared with the corresponding months of 1929 of 17,944 vehicles. The increase in outgoing traffic was 8,767 vehicles.

IN NEW BRUNSWICK

The number of United States automobiles that entered New Brunswick this season up to August 31st, 1930, was 385.531, according to returns received from Collectors of Customs. Of this number, tourists' permits were issued for stops of periods up to 60 days for 38,155 cars, as compared with 25,424 similar permits issued up to the same date last year.

This illustration shows the Customs examining staff on duty at Ferry Point, the international bridge at St. Stephen, N.B. Left to right: F. T. Dorcy, H. V. Lyons, Miss L. L. Lawrence, A. J. Saunders, F. H. Watkins, L. H. Webber.

The following figures show the number of tourists' cars for which permits were issued by Collectors of Customs along the New Brunswick border for periods exceeding 24 hours but not exceeding 60 days during 1930 up to August 31st, as compared with the same period last year:—

Andover, 1930, 4,230, 1929, 1,784; Aroostook Junction, 1930, 7, 1929, 4; Bloomfield, 1930, 144, 1929, 78; Centreville, 1930, 782, 1929, 449; Clair, 1930, 969, 1929, 738; Connors, 1930, 83, 1929, 81; Debec, 1930, 5, 1929, 5; Edmundston, 1930, 3,680, 1929, 974; Fosterville, 1930, 80, 1929, 185; Four Falls, 1930, 506, 1929, 185; Fredericton, 1930, nil, 1929, nil; Grand Falls, 1930, 3,501, 1929, 1,339; Green River, 1930, 48, 1929, 12; Milltown, 1930, 379, 1929, 196; McAdam, 1930, nil, 1929, 4; North Head, 1930, 4, 1929, 13; Richmond Road, 1930, 7,297, 1929, 5,451; River de Chute, 1930, 381, 1929, 221; St. Andrews, 1930, nil, 1929, nil; St. Croix, 1930, 889, 1929, 708; St. Hilaire, 1930, nil, 1929, 34; St. Leonard, 1930, 3,880, 1929, 2,624; St. Stephen, 1930, 11,160, 1929, 10,189; Saint John, 1930, 126, 1929, 147; Woodstock, 1930, 4, 1929, 3.

AT WINDSOR

The volume of tourist travel over the Ambassador Bridge and ferry at Windsor, Ontario, and also over the ferries at the outport of Walkerville, was large during the past summer. Figures supplied by A. H. Dalziel, Collector at Windsor, give the following for the six months period, April 1 to September 30, 1930: automobiles reporting inwards 1,143,908, outwards 1,102,974; touring permits for periods up to 60 days 174,463, for 24 hours or less 969,445; Canadian cars reporting outwards 17,117.

Mr. Dalziel reports that owing to the increased facilities for handling traffic at the bridge and ferry dock little or no congestion or inconvenience to the travelling public has occurred, but that all business has been handled with despatch by the Customs-Excise staff. A new highway leading from the bridge and connecting highways numbers 2 and 3 has just been completed and opened to the public.

This illustration shows a typical Customs office along the international boundary. It is situated at Sombra, Ontario, on the St. Clair River, opposite Marine City, Michigan.

AT NIAGARA FALLS

Traffic over the three bridges at Niagara Falls and Queenston during September, 1930, totalled 330,426, divided as follows: foreign automobiles inwards 118,034, outwards 123,026; Canadian automobiles inwards 38,160, outwards 39,210; other vehicles inwards 5,710, outwards 6,286. Passengers totalled 1,501,168; inwards 738,544, outwards 762,624.

Automobile tourist permits issued in September at Niagara Falls for stays up to 60 days numbered 20,929, and for stops of 24 hours or less 97,105.

At Philipsburg

At Philipsburg, Quebec, tourist traffic has been active all season. For the six months period from April 1 to September 30, 1930, the increase in automobile traffic inwards and outwards over the corresponding months of last year was 45,113, and of passengers 114,768. In detail the figures for the half year are as follows:—

United States automobiles inwards 61,201, outwards 60,691; Canadian automobiles inwards 13,889, outwards 13,161; other vehicles inwards 103, outwards 103; passengers inwards 215,951, outwards 211,425.

The three omnibus lines operating through Philipsburg made 543 trips inwards for the half-year period and 489 trips outwards. This was an increase over the same period for last year of 177 trips inwards and 134 trips outwards.

A typical scene during the tourist season in the Eastern Townships of Quebec. This illustration shows a line of automobiles passing Customs at Stanhope, Quebec, on the border.

Highwater Well Named

Tourists reporting at the Canadian Customs office at Highwater, Quebec, and noting the Missisquoi River gently flowing nearby may possibly wonder why the village was so named. In the spring, or in a time of heavy rains, the peaceful Missisquoi river changes rapidly as the waters from numerous surrounding mountain valleys converge at that point, and it is then apparent that Highwater is well named.

This office has a considerable and growing highway traffic owing to its peculiar situation covering two main automobile routes. Between the eastern and western parts of Vermont, in addition to other mountain ranges, there is one high range in the nature of a backbone to the rest which extends up into Canada as far as Mount Orford. This range is of a very rugged nature, and there are very few breaks in it to permit highways to be constructed so that from the Montreal-Sherbrooke Highway at Lake Orford, Quebec, to the Minooski Valley Route in Central Vermont there are only four or five routes crossing the range, and the office at Highwater covers two of them, the Missisquoi Valley route and the Bolton Pass route. The first is partly in Canada and partly in the United States, while the latter is entirely in Canada.

The Customs office at Highwater, in the Eastern Townships of Quebec. Many automobiles pass inwards and outwards at this point during the tourist season.

With topographical conditions such as stated, the scenery in this vicinity is exceptionally fine, and is becoming more generally known with a consequent increase in tourist traffic at Highwater Customs. The office is under the survey of the port of Sutton.

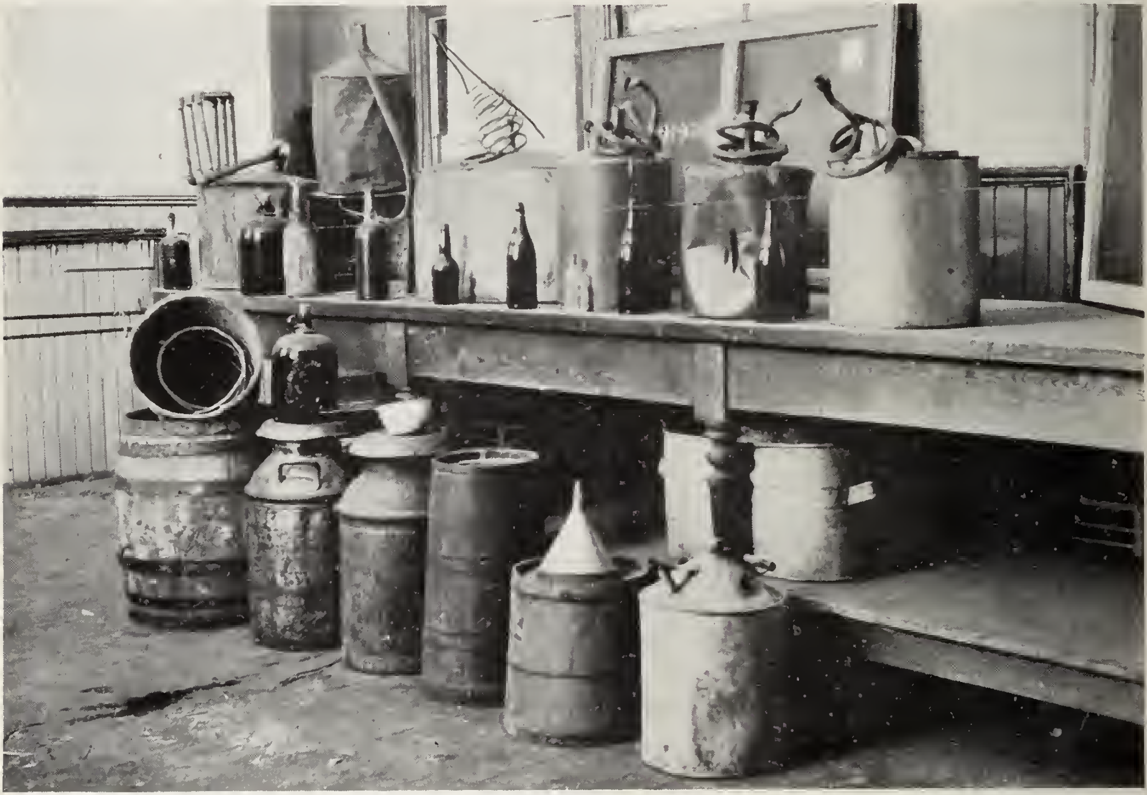
In Manitoba

Tourist traffic at Emerson, Manitoba, from April 1 to September 20, 1930, totalled 65,552 automobiles. This total was made up as follows:—

Foreign automobiles inwards 20,294, outwards 18,676; Canadian automobiles inwards 13,069, outwards 13,513. Passengers reporting inwards totalled 103,464, outwards 93,111.

SEARCHING FOR STILLS A DANGEROUS DUTY

In the constant campaign against illicit stills conducted by officers of the Customs and Excise divisions, many exciting and dangerous situations are faced. W. R. Bannerman, of the port staff, Brockville, sent to the *Review* the accompanying photograph showing a number of stills of a small type, seized in that district, and bottles containing some of the liquor distilled. This represents only a small portion of the illicit stills unearthed by port officers in that district. Some were found in secret compartments built into houses, others discovered after tons of hay and straw had been forked, and some located after many hours of search in bush and swamps.



A collection of small stills and other apparatus seized by Excise officers in Brockville and district.

On one occasion, during an early morning raid on a farm where a still was found, two loaded rifles and a shot gun were in a room where the men apprehended were sleeping, and on another raid the officer was confronted by a man with an axe, raised to strike, in his hand, and considerable pressure was necessary before the premises were finally searched and the still located.

THE FAMILY ALBUM

One of the best known Collectors along the international boundary is Frank T. Pattison, Collector of National Revenue, Customs and Excise Divisions, Bridgeburg, Ontario. Under the survey of Bridgeburg is Fort Erie, which is the Canadian terminal of the Peace Bridge between Buffalo and that point, over which thousands of automobiles and tourists pass yearly. This bridge is one of the most popular international thoroughfares.

Mr. Pattison was first employed in a temporary capacity in the Customs service in 1897, and two years later was appointed Clerk and Landing Waiter at Bridgeburg. In 1909 he was promoted to the position of Appraiser, and ten years later was appointed Collector at Bridgeburg, the position which he now holds. Mr. Pattison is well and favourably known to the travelling public, and is regarded as one of the most efficient frontier officers in the entire Customs service. He was born in 1872 at Crowland, Welland county, Ontario.

BUSY AT ST. CATHARINES

St. CATHARINES is known as "The Garden City of Canada", and the title is deserved, surrounded as it is by thousands of acres of rich fruit-growing land, grapes, peaches and other fruits being produced in abundance.

The district under the survey of the port of St. Catharines is industrial as well as agricultural. The industries are most diversified, and number over one hundred. Included in these are ten textile plants, manufacturing broadsilks, silk lingerie, silk dyeing and finishing, knitted woollen garments, rugs and other goods. There are twenty metal plants, manufacturing agricultural implements, carriage and harness hardware, chain, lumbering tools and electrical apparatus of all kinds. Builders' hardware and mechanics' tools, heating boilers and radiators, newsprint paper and all paper products added to the only greenhouse manufacturing plant in the Dominion, make up a list of industrial establishments of which the city may well be proud.

It is only natural that numerous food products should be included in the manufactures of a city so situated. Canned fruits and vegetables, native and sparkling wines, grape-juice, jams, jellies, mincemeat, meat products, macaroni, and many others, make of this district a veritable pantry for the Dominion.

The famous Royal Canadian Henley Regatta is an annual event of interest to the sporting fraternity, while the mineral springs have a reputation extending over the continent.

Customs-Excise collections at St. Catharines, including outports, for the fiscal year 1929-30, were $1,520,894, made up as follows: Customs import duty, $1,115,526; Excise taxes, $381,002; Excise duties, $23,927; Sundry collections, $438.

For the first six months of the present fiscal year, ended September 30 last, Customs-Excise collections were $524,375, made up as follows:—

Customs import duty $402,102; Excise taxes, $111,088; Excise duties, $11,118; Sundry collections, $66.

H. W. Hodgins is Collector at St. Catharines.

ITEMS OF INTEREST FROM EXCISE DIVISION

Electrical Signs

Apparently in some localities the manufacture of electrical signs under the Claude Neon patents is not regarded as being subject to sales tax. The usual method of operation of the companies producing these signs is to manufacture them and place same on a rental basis. Experience has shown that signs of this nature are not often sold outright.

Collectors and Officers of Port Staffs should particularly bring to the notice of manufacturers of the signs in question that they are subject to sales tax, whether sold or only rented. In the latter case the tax is held to apply under Sections 86 and 87(*a*) of the Special War Revenue Act.

Stock Transfer Tax

A circular signed by Mr. G. W. Taylor, Commissioner of Excise, has been issued to Collectors of National Revenue. It reads:—

The following is the context of Order in Council, which was approved by His Excellency the Governor General in Council, on August 6, 1930:—

The Board had under consideration the following memorandum from the Honourable the Minister of National Revenue:—

The Undersigned, Minister of National Revenue, has the honour to report that by virtue of the provisions of Section 60, Chap. 43, of the Statutes of 1930, an Act to amend the Special War Revenue Act, power is vested in the Governor in Council to make regulations prescribing in any case, or class of cases, the manner in which, and the persons by whom the amount of stock transfer tax shall be computed and collected for and on behalf of His Majesty;

That with the exception of one or two, all Stock Exchanges in Canada are accounting for the said Stock Transfer Tax, on the transactions which occur on the floors of such Exchanges;

That on taxable transactions occurring in the offices of brokers or dealers in stocks, shares, bonds, etc., the Department of National Revenue has required the payment of the tax by the brokers or dealers concerned;

That in respect of transfers of stocks, shares, bonds, etc., by transfer agents, or similar transactions by companies, on which the tax has not been accounted for either on Stock Exchanges or through the medium of brokers or dealers, the said tax is collected on behalf of His Majesty by the transfer agent or person who makes the said transfer.

The Undersigned has, therefore, the honour to recommend that in the case of all taxable transactions which occur on recognized Stock Exchanges in Canada, the said Stock Exchanges be held responsible for the collection from their Members of the stock transfer tax on all such transactions and the payment thereof to His Majesty;

That brokers or other dealers who sell stock shares or bonds, independently of recognized Stock Exchanges, be held responsible for the payment of taxes due on such sales executed by them, without prejudice to the right of such brokers or other dealers to add the amount of the said tax to the price charged by them to their customers.

That such brokers or other dealers be required—

(*a*) to prepare a memorandum, in duplicate, of each taxable sale of stock, shares or bonds, the original copy of such memorandum of sale be delivered by the vendor to the purchaser;

(*b*) to retain in their offices the duplicate of such memorandum of sale, which shall be available for inspection of departmental Officers until official permission is given for the destruction thereof;

(*c*) to forthwith place an excise tax stamp or stamps of the requisite value representing the tax due on the transaction in question, on the duplicate memorandum of sale retained by him.

That in respect of the sales or transfers of bonds, stocks or shares which do not occur through either of the media aforesaid, the tax shall be computed and collected by the transfer agent who records the transfer in the books of the company, unless excise tax stamps of the requisite values have been affixed to the documents evidencing ownership, or unless there is produced to the said transfer agent satisfactory and conclusive proof of which the Minister of National Revenue shall be the judge, of the payment of the said tax at the time of the sale.

That the provisions of Order in Council P.C. 3/1731, dated July 22, 1920, be cancelled with effect from May 1, 1930, and that the rate of commission payable to Stock Exchanges as remuneration for the collection of the said tax be 3 per cent on the value of all excise tax stamps used by them in the payment of this tax;

That except as provided in the preceding paragraph the provisions of these regulations are effective on and after the 1st day of July, 1930.

The Board concur in the above report and recommendation, and submit the same for favourable consideration.

STANDARD FOR QUASSIN

Collectors have been instructed by official circular as follows:—

You are advised that by an Order in Council, dated August 13, 1930, Article (*f*), Section 9 of the Consolidated Regulations governing Manufacturers in Bond, as established by Order in Council dated February 17, 1930, is amended to permit the use of seven (7) grains Quassin of a standard fixed by the Department, to each gallon of alcohol 65 O.P. as an alternative to the existing requirements, whereby the use of Quinine Hydrochloride, B.P. or Diethylphthalate as the denaturants, are alone permissible.

The standard established for Quassin is as follows:—

"This shall be a good grade of purified amorphous quassin. It must be completely soluble in alcohol of 65 O.P. strength. Four parts by weight of the material shall give a distinctly bitter taste to one million parts by weight of water. When a portion is dissolved in a mixture of alcohol and chloroform, shaken with animal charcoal and filtered, the clear solution shall, on evaporation, give the characteristic crystals of pure Quassin. When these crystals are dissolved in concentrated sulphuric acid the solution shall give a characteristic red colour with a little cane sugar. One grain of the sample shall be completely soluble in 10 mils of glacial acetic acid."

In order to ensure that each lot of Quassin purchased by licensed bonded perfume manufacturers, complies with the foregoing specifications, it is required that a sample of four (4) ounces be forwarded to the Department for analysis, addressed to Room 518, and said denaturant is not to be used until advice has been received to the effect that the article represented by the sample satisfactorily meets Departmental specifications. A letter of advice should be addressed to the Department when shipment of the sample is made.

The Collector is instructed to mail a copy of this Circular to each bonded perfume manufacturer, and to each Excise Officer in his port.

EXCISE DUTY COLLECTIONS

Excise statistics for the month of September show an increase in Excise duty collections on foreign raw leaf tobacco, manufactured tobacco, beer and malt, and decreases in duty collections on cigarettes, cigars and potable spirits, compared with September, 1929. The detailed statements follow:—

Comparative statement of Excise duty collections during the months of September, 1929, and September, 1930:—

September, 1930, spirits potable, $1,020,250; September, 1929, $1,589,136. September, 1930, spirits, non potable, $105,090; September, 1929, $95,875. September, 1930, malt, $382,875; September, 1929, $378,921. September, 1930, cigars, $58,009; September, 1929, $61,795. September, 1930, cigarettes, $2,905,606; September, 1929, $2,915,178. September, 1930, manufactured tobacco, $393,874; September, 1929, $373,151. September, 1930, foreign raw leaf tobacco, $617,852; September, 1929, $584,944. September, 1930, beer, $41,580; September, 1929, $34,664. September, 1930, licences, $250; September, 1929, $500. September, 1930, total, $5,525,389; September, 1929, $6,034,169.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1929, and September, 1930:—

September, 1930, tobacco, cut, 1,406,258 pounds; September, 1929, 1,255,417 pounds. September, 1930, tobacco, plug, 476,020 pounds; September, 1929, 522,954 pounds. September, 1930, cigarettes, number 484,127,940; September, 1929, 485,762,720. September, 1930, cigars, number 19,333,469; September, 1929, 20,847,386. September, 1930, snuff, 87,809 pounds; September, 1929, 87,490 pounds. September, 1930, foreign raw leaf tobacco, 1,514,283 pounds; September, 1929, 1,455,022 pounds.

QUEBEC SHIPPING SEASON

VESSELS entered and cleared at the port of Quebec from the opening of navigation this season to October 1, 1930, totalled 3,054. This total was made up as follows:—

Vessels, coastwise, inwards 1,124, outwards 1,307; vessels, foreign, inwards, 413, outwards 210.

For the same period of time aeroplanes, coastwise, reporting inwards totalled 13, outwards 13; aeroplanes, foreign, inwards 3, outwards 3. Export entries at Quebec, including outports, totalled 2,340, from the opening of navigation to October 1.

The number of vessels registered at Quebec from January 1 to October 1, 1930, was 24; number of registers closed 36; number of bills of sale registered 40.

* * NEWS AND COMMENT * *

St. Stephen, N.B.: The combined staffs of the Customs-Excise and Immigration at St. Stephen and outport of Milltown, N.B., gathered recently to bid farewell to C. H. Maxwell, Immigration Inspector-in-charge at this port. Mr. Maxwell has for 18 years been the Inspector-in-charge here and has been transferred to St. John. W. L. Grant, Collector of National Revenue, presented Mr. Maxwell with a pen, desk set and pipe on behalf of the combined staffs.

The recent death of Archibald Campbell removes a capable official from the Customs and Excise staff at this port. Mr. Campbell entered the service in 1915 as Examining Officer at the Middle Bridge, outport of Milltown, N.B., and remained at that post until his death.

Vancouver, B.C.: A record cargo of wheat was recently carried in one ship, the *Chief Capilano*, from Vancouver to Shanghai, China, loaded with 13,200 short tons or 440,000 bushels of wheat. The previous record load of wheat carried from Vancouver was in 1924 when the S.S. *Anglo-Chilean* took aboard 418,000 bushels for British buyers.

When the *Chief Capilano* sailed for Shanghai, she had 700 tons of British Columbia coal in her bunkers for the return voyage from the Orient, the first ship to make the homeward voyage on B.C. coal.

During the 1929-30 crop year which ended July 31st last, a total of 465 ships loaded 49,673,282 bushels of grain at the port of Vancouver for world ports. Of this total 39 ships took full cargoes at the port.

A survey of the shipments for the season shows that 314 vessels were loaded with 42,828,497 bushels for the British Isles and European ports, 99 took 5,617,228 bushels for the Orient; 34 ships with 817,930 bushels cleared for Central and South America; 11 carried 121,264 bushels to Australia and New Zealand, and seven loaded 288,363 bushels for South Africa.

Sarnia, Ont.: Andrew B. Murray, supervisor of Customs and Excise examiners and well-known resident of Sarnia, died recently. On March 16, 1907, Mr. Murray was appointed a Customs examiner at the port of Sarnia. In this capacity he was a popular figure at the ferry dock and the tunnel. On February 18, 1927, he was promoted to be supervisor of Customs and Excise examiners, which position he held until ill-health forced him to retire on July 8, last. With the death of Andrew Murray the local Customs staff has suffered the loss of four of the oldest men in the service within the past ten months. Arthur E. Reeves died in October of last year and since that time Robert E. Peacock and Joseph B. Dagan, also members of the staff, have died.

Montreal: During September, 1930, collections at the Customs Express Branch, Montreal, amounted to $260,560; entries 3,817; packages delivered 17,613. At the Customs Postal Branch collections for September totalled $80,815.

Aeroplanes reporting inwards at St. Hubert Customs Air Harbour, Quebec, during September, 1930, numbered 112, outwards 114; passengers inwards 119, outwards 193; bags of mail inwards 529, outwards 182; baggage inwards 130 pieces, outwards 262 pieces; express parcels inwards 356.

The newspaper express service between Albany, N.Y., and St. Hubert, carried on during the last few months, was discontinued on September 25, the newspapers now being imported by automobile via Lacolle, Que.

Toronto: Collections at the Customs Express Branch, Toronto, for the month of September, 1930, amounted to $331,759; packages delivered 21,995; entries 4,977. At the Postal Branch $82,941 was collected in duty during September; 32,362 packages were delivered, and 3,019 entries received.

During the summer the Record Room staff of the port of Toronto held their annual picnic at Centre Island. A general invitation was extended to other branches, and representatives from Preventive, Drawback, Postal, Express, Long Room and Manifest departments were present. About 170 members of the staff with their wives and children participated in a full program of sports.

DEPARTMENTAL RULINGS

Lactocol, per sample, from the Lactocol Sales Company, Phoenix Works, Nungate, London, England. Tariff item 232.

"McQueen's Inoculator Dust-Kote" for seeds, from the McQueen Bacteria Company, Milwaukee, Wis. Tariff item 663.

Ordinary graduated rules and yard sticks such as are commonly used in schools and in the home. Tariff item 431-C.

Tractors operated by electric motors which derive their power from electric storage batteries. Tariff item 427-A.

Aeroplanes are not entitled to entry free of duty as settlers' effects.

Re Sewing Machine Attachments provided for in tariff item 415-E. The following definition of a sewing machine attachment may be taken as a general guide,—

A sewing machine attachment is a device to be attached to a sewing machine for guiding or performing a special operation on the material prior to stitching, and which is not built in so as to form an integral part of the machine.

If such device requires a special presser foot, throat plate or feed dog, whether separate from the device or not, the whole or combination is an attachment, but the presser foot, throat plate or feed dog, without the device, are not attachments.

Clocks and clock movements, including alarm clocks, clock watches and automobile clocks, but not including ships' clocks for the equipment of vessels, are held to be of a class or kind manufactured in Canada.

Veneers of wood, matched, jointed and taped ready to lay; also ply wood or panels consisting of two or more thicknesses of veneer or thin lumber glued or cemented together. Tariff item 506, unless they are imported cut to specific size and finished on the edges ready for use as parts of furniture and dutiable under tariff item 519. Officers are requested to carefully examine all importations of veneers, ply wood and panels to ensure that they are properly entered for duty purposes.

Sausages made of prepared or preserved meats, not canned, Section "B" of tariff item 10.

Insulating Board made of vegetable fibres and known as "Celotex". Tariff item 192.

Angora Rabbit Wool Yarn is now considered to be subject to duty under the provisions of tariff item 551.

Knitted Elastic Fabric Strips, per sample. Tariff item 568.

"Lynn" Oil Burner, for use in kitchen ranges, Quebec heaters and hot air or hot water furnaces, used for cooking or for heating buildings. Tariff item 443(4).

SHIPPING AT MONTREAL

Review of Activities for Three Months

A DETAILED report of the activities of the baggage staff at Montreal for the three months from July 1 to September 30, 1930, was supplied to the *Review* by A. Laing, Surveyor of the port. Total number of ships arriving during the three months period was 143, a decrease of 21 compared with the corresponding months of last year. Pieces of baggage examined totalled 64,619; number of passengers arriving 35,665; pieces of baggage forwarded in bond to the United States, 2,724; pieces of baggage forwarded in bond to Canadian ports, 1,379.

Duty collected for July, August and September, amounted to $19,228; for the corresponding months of last year collections totalled $12,872. The number of foreign automobiles exported on touring permits was 134; the number of foreign tourist automobiles arriving was 109; the number of Canadian automobiles exported on touring permits was 100.

* * THE QUESTION BOX * *

These questions were asked in the last number of the *Review*:—

(1) May goods from two countries as from England and the United States be cleared on the same entry?

(2) What are the regulations for the handling of freight entering Canada from the United States, in regard to inspecting and sealing empty cars? Must they be examined and sealed immediately on arrival?

(3) Should importers sign the oath on the reverse of entries when putting through an amended entry showing a correction to an original entry, or is the correction shown on the face of the amending entry all that is required?

The answers are:—

(1) Yes.

(2) When empty cars are reported on train report inwards (Form A.1) such cars should be examined by the Customs officer to see that no goods are contained therein. It is not necessary to seal empty cars.

(3) Under the circumstances outlined in this question, it is not necessary for the importer to sign the oath on the amending entry.

The following questions will be dealt with in the next number:—

(1) Regarding accepting a personal bond on Form D.3, as there can be no certainty as to the bona fides of the two Canadian residents who subscribe to the bond in case of default would it not tend to useless litigation in an attempt to enforce the conditions of the bond?

(2) A British registered vessel arrives at a Canadian port with a cargo of coal, part of which is consigned to a firm at the port of arrival; and the balance is destined for another Canadian port. When the vessel clears from the first port should Report Outward Coastwise (Form A.10) be used and Manifest (Form A.16) be issued on the second Canadian port covering the balance of cargo; or should Foreign Clearance (Form C.8) be given showing on face the contents of vessel destined for the second Canadian port?

(3) A car of fruit is imported on consignment by an importer in Toronto and sold to a dealer in Hamilton. The dealer in Hamilton presents Form M invoices made in Montreal by consignee, showing goods as being sold to him by consignee and wishes to make entry to clear car. Is this permissible? If not, how should goods be cleared and by whom?

CANADA LEADS IN ASBESTOS

Canada produces about 65 per cent of the world's output of asbestos, exporting in the fiscal year ended March 31, 1930, asbestos valued at $12,211,898. This mineral is also found in commercial quantities in Rhodesia, Russia, South Africa, Cyprus and, to a limited extent, in the United States. The latter country is the largest importer of Canadian asbestos, importing during the last fiscal year nearly eight million dollars worth. Germany, the next heaviest importer, bought over a million dollars worth for the same period of time. Canada's asbestos output in 1880 was valued at less than $25,000, while in 1929 the output reached a total of $13,172,581. Asbestos has a multiplicity of uses; the most important, however, is in the manufacture of brake linings, paper and mill board, roofing, rigid shingles, building materials, pipe insulation and packing.

CANADA'S EXPORT TRADE

In export trade Canada leads the world in the export of printing paper, nickel and asbestos; occupies second place in exports of automobiles, wheat and wheat flour, and holds high places in the exports of several staple products, such as lumber and timber, fish, copper, barley, cheese, raw furs, meats, rubber tires, farm implements, pulpwood, cattle, raw gold, silver, lead, rye, oats, rubber footwear, leather and hides.

THE LETTER BAG

Worthless Automobiles

J. H. Spence, Collector at Brantford, Ontario, writes:—

May I make a suggestion regarding tourists' permits issued at border ports. We have had considerable trouble here in connection with automobiles that are practically worthless when they enter the country. These are brought in usually by two or three lads who club together and buy the car for anywhere from five to twenty dollars. When they get into Canada they often have mechanical trouble with the car, and abandon it wherever it may happen to be. The consequence is that there is a tourist permit outstanding and the car has to be disposed of in some way to clear the matter up. In addition such cars are a menace to other persons using the highways.

I would like to suggest that automobiles of this type be refused admission on a tourist permit. It does not need an expert to see whether or not a car is likely to reach its destination in Canada, and if other ports throughout the country are having the same difficulty in this respect as we are here, then many such cars must be found in Canada. If cars under a certain standard were refused admission into Canada this trouble might be overcome to a large extent.

Editor's Note:—The suggestion that only automobiles of a certain standard should be entered on tourists' permits is not considered feasible. The number of cars of the type alluded to by Mr. Spence, which enter Canada and are abandoned, is not large.

A Suggestion

James Mason, Cashier and Computing Clerk, St. Thomas, Ontario, writes:—

I would like to make a suggestion which in my opinion would be of assistance in any new Tariff changes.

At present to secure the old rate of duty importers are required to give proof of original purchase, also to secure from the exporter the date of their acceptance of order. In order to avoid this inconvenience I would suggest that exporters be required to note on all their invoices the date and number of buyer's purchase order, date order was received and accepted, and also the date of shipment.

If this information was shown on all the invoices, I am of the opinion that it would be of assistance to all concerned in any future changes in the Tariff.

Wants Loose Leaf Tariff

L. Blais, Customs-Excise Examiner, Thetford Mines, Que., writes as follows:—

May I offer a suggestion concerning the arrangement of the Customs Tariff, and ask for a discussion in the *Review* concerning it, as well as improvements which other officers may suggest.

As amendments and changes are often made, and it is necessary for us to refer to these amendments which are in the form of separate Memoranda, would it not be preferable if the tariff was in the form of a loose leaf book, as in this way the amendments could be printed on leaves which could replace the pages containing the items changed, and we would thus have an up-to-date book and it would not be necessary for us to refer to different amendments?

I avail myself of this opportunity to state that the *Review* is always awaited eagerly at this office, as the valuable information it contains is a great help in the performance of our duties.

Wants Legible Signatures

J. B. Rodey, a member of the Customs-Excise staff at Sarnia, Ontario, writes:—

From my own experience I would say that about two-thirds of the signatures to be found on inter-departmental correspondence are illegible. This necessitates the handling of all correspondence by the Collector of the port, or any other designated responsible party, and the re-distribution of mail to various officers for whom the several letters were directly intended. For instance, an officer in charge of express at a certain port has occasion to write to the officer in charge of that branch at another port regarding some matter pertaining only to that particular department, and if the letter were signed legibly the answer could be forwarded to the Collector of National Revenue, "Attention certain officer", and would immediately reach this officer's desk without the necessity of having to be read to find out for whom the letter is originally intended. This would prevent delay and extra work.

All officers should have their names typed at the bottom of all inter-departmental correspondence, adding their signature in ink immediately below that already in type.

This suggestion is respectfully submitted in the interests of the service.

Editor's Note.—All correspondence should be addressed to Collectors and, if necessary, marked for attention of the heads of various branches at ports. Letters should not be addressed directly to individuals.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER-OCTOBER

ADDITIONS

Nova Scotia

Canso (Port Mulgrave): F. M. Keating, Sub-Collector of Customs and Excise, Limited Service Outport.

New Brunswick

St. Stephen (Milltown): V. E. Hiltz, Customs Excise Examiner, Grade 1 Outport.

Woodstock (Debec Union Corner): H. G. Johnston, O.A.S., Customs Excise Enforcement Officer.

Quebec

Montreal: J. A. P. H. Pilon, Clerk, Grade 1.

Quebec: Gerard Thibodeau, Clerk, Grade 1.

Sherbrooke (Victoriaville): G. M. Patry, Customs Excise Examiner, Grade 1 Outport.

Valleyfield: F. M. Perron, O.A.S., Customs Excise Clerk.

Ontario

Guelph: Wm. J. Sheady, Customs Excise Examiner.

Niagara Falls: W. H. Buckley, Leo Gautrean, A. G. Green, O.A.S., Harold Henry, O.A.S., P. S. Lococo, Customs Excise Examiners.

North Bay (Timmins): A. E. Boyd, O.A.S., Customs Excise Examiner.

Orillia: G. J. McArthur, O.A.S., Customs Excise Examiner.

Sault Ste. Marie: M. F. Sheridan, Customs Excise Examiner.

Preventive Service

J. V. Conrad Boudreau, Customs Excise Enforcement Officer; Miss E. F. Dowsley, Stenographer, Grade 2; G. A. Kelly, Customs Excise Enforcement Officer; A. A. Lavigne, Special Customs Excise Enforcement Officer, Grade 2; Miss E. M. Tapley, Stenographer, Grade 2.

Inspection

K. M. Casselman, Leo McQuaid, Clerks, Grade 1; M. B. A. Pare, Stenographer, Grade 2.

Administrative

Miss F. A. Desjardins, Stenographer, Grade 2 (Bilingual); E. C. Richards, Clerk, Grade 1.

DEDUCTIONS

Quebec

Coaticook: Andre Rousseau, Customs Excise Examiner.

Montreal: E. J. Leacy, Special Exciseman, Grade 3 "A"; R. M. Rousseau, Customs Guard.

Quebec: M. P. A. Pare, Stenographer, Grade 2.

St. Armand (Phillipsburg): Yvon Corriveau, Customs Excise Examiner, Limited Service Outport.

St. Hyacinthe: J. D. Lamothe, Collector of Customs and Excise, Grade 2.

Sherbrooke (Victoriaville): L. Descoteaux, Customs Excise Examiner, Grade 1 Outport.

Ontario

Amherstburg (Point Pelee): C. A. Poore, Customs Excise Enforcement Officer.

Gananoque (Lansdowne): C. W. Landon, Customs Excise Enforcement Officer.

Hamilton: Wm. Dickson, Senior Customs Excise Clerk.

Niagara Falls: J. J. Flynn, Collector of Customs and Excise, Grade 4.

Orillia (Bala): S. M. Jackson, Customs Excise Enforcement Officer.

(Gravenhurst): F. B. Johnston, Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

St. Thomas (Port Stanley): J. A. Quinn, Customs Excise Examiner, Grade 1.

Toronto: G. G. Miller, Jas. Withers, Customs Excise Clerks.

Wallaceburg: Andrew Millward, Customs Excise Examiner.

Alberta

Calgary: H. B. Fay, Customs Excise Examiner.

(Banff): R. F. Cowin, Customs Excise Examiner, Limited Service Outport.

Edmonton: W. J. McDougall, Customs Excise Examiner.

British Columbia

Victoria: F. A. Small, Customs Appraiser.

Preventive Service

G. P. Chapman, A. T. Dauphinee, T. J. Dinsmore, J. P. Downey, Customs Excise Enforcement Officers; E. F. Dowsley, Stenographer, Grade 2; P. O. Gauvin, Customs Excise Enforcement Officer; Miss M. E. C. Morin, Miss F. R. Nickerson, Stenographers, Grade 2; J. A. Tobin, Customs Excise Enforcement Officer; L. B. Walsh, Special Customs Excise Officer, Grade 2.

Inspection

T. A. Leney, Leo McQuaid, Clerks, Grade 1; E. M. Robertson, Stenographer, Grade 3.

Administrative

Miss M. M. K. Buckley, Clerk, Grade 4; Miss Orma Graham, Secretary to Executive; K. Fitzrandolph, Stenographer, Grade 2; Douglas Holmes, Clerk, Grade 1.

PROMOTIONS

Quebec

Quebec: L. A. Rinfret, from Customs Excise Clerk to Customs Excise Cashier.

Sherbrooke: L. W. E. Greenland, from Customs Excise Clerk to Computing Clerk.

Ontario

Fort William: H. H. Fraser, from Customs Excise Examiner to Senior Customs Excise Examiner.

Niagara Falls: W. S. Byers, from Customs Appraiser to Collector of Customs and Excise, Grade 4.

Oshawa: G. E. Kirby, from Customs Excise Examiner to Cashier and Computing Clerk.

Sarnia: John Pirrie, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

Toronto: Arthur McCormack, from Computing Clerk to Principal Clerk.

Alberta

Edmonton: R. B. Stevenson, from Customs Excise Clerk to Express and Postal Computing Clerk.

British Columbia

Vancouver: Robert Lundie, from Customs Excise Examiner to Senior Customs Excise Examiner; W. J. Tyacke, from Cashier and Computing Clerk to Computing Clerk; J. A. Wood from Customs Excise Examiner to Customs Warehouse Keeper.

Preventive Service

Miss C. M. M. Fischer, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 1.

Administrative

J. S. Deachman, E. M. Haggins, from Clerks, Grade 4, to Principal Clerks; J. D. MacKenzie, from Clerk, Grade 4 to Senior Customs Excise Checking Clerk; G. B. Urquhart, from Clerk, Grade 4 to Principal Clerk; C. A. Wright, from Clerk, Grade 1 to Clerk, Grade 2.

TRANSFERS

E. M. Foster, from Customs Excise Examiner, Windsor-Walkerville, Ont., to Customs Excise Examiner, Inspection, Detroit.

C. R. Hamilton, from Assistant Inspector of Customs and Excise, Inspection, Ottawa, Ont., to Senior Customs Excise Clerk, Toronto, Ont.

R. E. Lonnee, P. A. Pardo, from Customs Excise Examiners, Windsor-Walkerville, Ont., to Customs Excise Examiners, Inspection, Detroit.

PROMOTIONS AND TRANSFERS

W. F. Richards, from Customs Excise Clerk, Port Arthur, Ont., to Collector of Customs and Excise, Grade 1, Kenora, Ont.

R. G. Savage, from Customs Excise Examiner, Grade 1, Listowel, Ont., to Express and Postal Computing Clerk, Stratford, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	18,491,202 13	12,470,418 14		
Less Refunds and Drawbacks	940,463 62	1,840,162 13		
Net	17,550,738 51	10,630,256 01	6,920,482 50	
EXCISE TAXES	6,229,297 66	3,420,534 40		
Less Refunds and Drawbacks	51,992 30	47,881 54		
Net	6,177,305 36	3,372,652 86	2,804,652 50	
EXCISE DUTIES	6,436,675 81	5,083,096 81		
Less Refunds and Drawbacks	38,697 42	75,031 72		
Net	6,397,978 39	5,008,065 09	1,389,913 30	
SUNDRY COLLECTIONS	179,406 52	125,990 98		
Less Refunds and Drawbacks	9 20	19 40		
Net	179,397 32	125,971 58	53,425 74	
Net Totals	30,305,419 58	19,136,945 54	11,168,474 04	
Net Decrease	....	....	11,168,474 04	

TOTALS FOR SEVEN MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	124,431,182 15	93,803,885 49		
Less Refunds and Drawbacks	10,612,275 19	10,780,749 71		
Net	113,818,906 96	83,023,135 78	30,795,771 18	
EXCISE TAXES	38,486,567 53	24,437,461 07		
Less Refunds and Drawbacks	484,463 99	414,512 24		
Net	38,002,103 54	24,022,948 83	13,979,154 71	
EXCISE DUTIES	40,726,958 77	37,861,464 06		
Less Refunds and Drawbacks	413,270 69	505,626 48		
Net	40,313,688 08	37,355,837 58	2,957,850 50	
SUNDRY COLLECTIONS	753,498 67	777,625 97		
Less Refunds and Drawbacks	487 86	1,209 81		
Net	753,010 81	776,416 16	....	23,405 35
Net Totals	192,887,709 39	145,178,338 35	47,732,776 39	23,405 35
Net Decrease	....	....	47,709,371 04	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1929 AND OCTOBER 1930

—	October, 1929	October, 1930	Decrease	Increase
	$ c.	$ c	$ c.	$ c.
Net Collections	739,399 77	754,037 40	....	14,637 63

TOTALS FOR SEVEN MONTHS

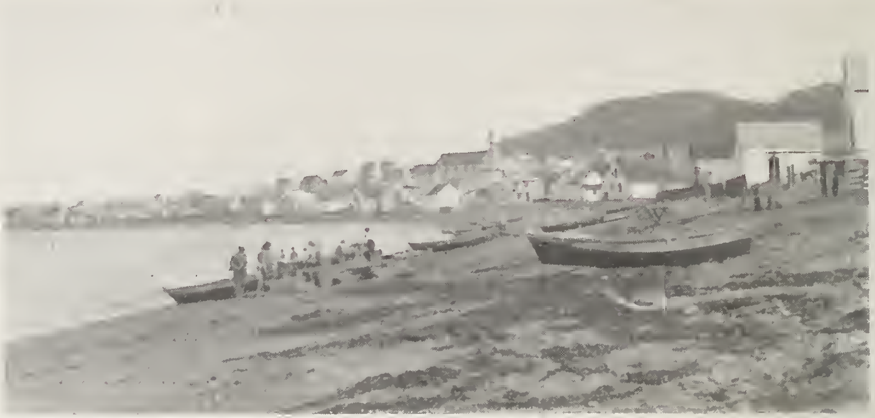
—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	63,760,030 50	66,134,342 75	....	2,374,312 25

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER AND THE SEVEN MONTHS ENDED OCTOBER, 1929 AND 1930

—	October, 1929		October, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		119,265,558		82,781,428
Total Exports (Foreign Produce)		2,151,891		1,516,504
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	20,721,853	28,476,247	29,784,275	22,911,006
Wheat flour Brls.	554,039	3,654,206	813,691	3,659,857
Fish Cwt.	547,755	3,679,755	389,868	3,013,046
Furs $		348,299		334,777
Meats Cwt.	75,693	1,341,981	19,124	401,409
Cheese Cwt.	171,439	3,425,525	165,683	2,661,975
Planks and boards M. ft.	193,148	3,120,357	121,773	2,894,045
Wood pulp Cwt.	1,404,817	3,703,414	1,283,685	3,156,844
Newsprint Cwt.	4,648,815	13,604,221	4,015,511	11,445,421
Automobiles and parts $		4,645,539		1,347,831
Copper, unmanufactured Cwt.	225,434	3,478,692	178,612	1,923,390
Nickel, unmanufactured Cwt.	79,526	2,061,794	65,752	1,602,043
Imports, entered for Consumption.—Free goods		42,312,525		28,546,520
Imports entered for Consumption—Dutiable goods		73,958,672		47,608,815
Total Imports entered for Consumption		116,271,197		76,155,335

—	Seven months ended October, 1929		Seven months ended October, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		690,877,154		516,233,366
Total Exports (Foreign Produce)		15,126,880		11,281,357
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	115,281,329	138,685,756	130,993,694	121,838,070
Wheat flour Brls.	5,086,771	28,617,179	4,456,441	21,819,471
Fish Cwt.	1,996,611	19,481,570	1,730,774	16,909,382
Furs $		10,720,233		7,188,054
Meats Cwt.	502,969	10,118,656	191,559	4,275,007
Cheese Cwt.	711,189	13,917,469	591,735	9,644,815
Planks and boards M. ft.	1,139,403	29,731,208	887,632	22,278,766
Wood pulp Cwt.	9,830,107	25,183,435	8,196,787	21,088,949
Newsprint Cwt.	28,952,777	85,166,279	26,882,733	77,218,585
Automobiles and parts $		26,217,559		11,555,266
Copper, unmanufactured Cwt.	1,281,451	20,476,214	1,262,189	15,383,043
Nickel unmanufactured Cwt.	590,008	14,230,696	498,555	11,110,450
Imports entered for Consumption—Free goods		265,955,873		215,671,809
Imports entered for Consumption—Dutiable goods		510,608,793		375,331,593
Total Imports entered for Consumption		776,564,666		591,003,402

A QUAINT CORNER OF GASPE



DURING the past tourist season the Gaspe peninsula, that romantic land lying between the lordly St. Lawrence and the Baie des Chaleurs, has been thronged by visitors from all parts of the continent. Its many bays bounded by beautiful sandy beaches, its imposing capes severe in aspect, its mountains and green valleys, have proved a lure to tourists on vacation bent. The *Editor* is indebted to Mr. William Ide, General Executive Assistant of the Department of National Revenue for this interesting photograph of Fox River, one of the quaint settlements with which the coast abounds.

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The National Revenue Review

To all in the service of the Department of National Revenue, I extend hearty good wishes for Christmas and the New Year.

E. B. Ryckman

LIBRARY
DEC 17 1930

December, 1930

Vol. IV — No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Compliments of the Season

ONCE again the whirling wheel of the years brings to us the season of Christmas, freighted with many hallowed memories. From its inception the REVIEW has been used by Mr. Breadner, Commissioner of Customs, Mr. Taylor, Commissioner of Excise, Mr. Walters, Commissioner of Income Tax, Mr. Blair, Assistant Commissioner of Customs, and Mr. Elliott, Assistant Commissioner of Income Tax, as the medium by which they convey to all in the service of the Department their good wishes for happiness and prosperity in the New Year, which is knocking impatiently at the door of Time. The closing year has seen the three divisions advance steadily along the broad road of increased service to the public. The spirit of co-operation was notable, and the whole service, from the executive heads to the humblest officer, has been animated by the desire to perform its various public tasks and duties efficiently and courteously. The REVIEW has exerted an ever-increasing influence in the official family, in the year now passing so rapidly, and not only has it proved a companionable monthly visitor to the widely scattered staff, but it has kept the press and public properly informed of departmental activities and plans. And as the old year folds its tents and departs into the shadows, and brisk little *1931* makes it bow, the *Editor* once again extends to all the Season's Compliments, and expresses his appreciation of the efforts of those who by their co-operation have contributed to the success of the REVIEW, which holds a unique place in the wide field of government publications.

The Festival of the Children

At Christmas play, and make good cheer,
For Christmas comes but once a year.

SO wrote old *Tusser,* hundreds of years ago, and his advice is good in this, the year of our Lord, 1930. It is one occasion on which dull care is forgotten, the trivial round and common task laid aside for a brief spell, and we join the children in their mirthful frolics about the gaily lighted Christmas tree. It is a season of memories, gay and sad, of mindfulness of the joys and comforts of others, a time when sordid self is buried, and unselfishness reigns in its stead.

It is interesting to look back through the misty lanes of time, and glimpse the earliest traces of Christmas festivities, to those days when the despised Christians " wandered in deserts, and in mountains, and in dens and caves of the earth." It is a far cry from the celebrations of the Feast of the Nativity in the Catacombs at Rome, to the ceremonies and festivities of to-day. However, many relics have been found that give evidence of " the festive joy with which they commemorated the Nativity of Christ " in those ancient cemeteries buried far down beneath the palaces and temples of then pagan Rome. On the rock-hewn tombs of the Catacombs the early Christians painted the pictures of Biblical events, among others the *Adoration of the Magi.*

Pagan rites and ceremonies found their way into many of the forms of worship of the new faith, and have continued to this day in some of our most cherished Christmas observances. For instance, the old Roman feasts of *Bacchanalia* and *Saturnalia* were somewhat modified, and conveniently made to serve in honour of Christian events. That these heathen practices, especially at the Christmas season, caused some misgiving to the early church is indicated by the warning uttered by a Bishop of Rome " against feasting to excess, dancing, and crowning the doors," (the latter practice derived from the heathens), and also " urging the celebration of the festival after the heavenly and not an earthly manner."

In ancient Britain, before the advent of Christianity, the pagans held their festivals of rejoicing during December in honour of *Woden, Thor* and *Saturn.* Gradually many of these practices, also, were accepted as part and parcel of Christmas. And so to-day we have the gift-laden Christmas tree, the Yule log, holly, mistletoe and the wassail-bowl (in countries where wassail is not prohibited). Nor are present day Christmas dinners less bountiful, though perhaps more refined, than the oldtime feasts which included " brawn of the tuskéd swine ", peacock pies (tail feathers and all), beef and plum pudding, with ale, meade and wine. One marvels how the old chaps got away with it all. A clipping from an old English journal of 1562 gives the following glimpse of a Christmas day:—

> Service in the church ended, the gentlemen presently repair into the Hall, to breakfast, with Brawn, Mustard, and Malmsey. At Dinner the first course is served, a fair and large Bores head, upon a silver platter, with Minstralsye.

In Canada, Christmas is essentially the day in the year when the children reign supreme. It is their own day, and they celebrate the most wonderful birthday in the world. As they make merry tumult in the dancing firelight, there may come memories to the older folk of other little dream faces who joined the merriment in former years, and have joined the choir invisible. Tiny vanished hands tug at the heartstrings as the laughing children sing and play about the gay Christmas tree.

For little children everywhere
A joyous season still we make;
We bring our precious gifts to them
Even for the dear *Child's* sake.

Where Santa Claus Gets His Toys

WITH *Santa Claus* on his sleigh with eight reindeer, *Dancer, Prancer, Donner, Blitzen* and the others, already on their way from the North Pole, it may be of interest to know where the jolly old chap gets the toys with which he fills the stockings of Canadian boys and girls on Christmas Eve.

Toy-making in Canada is a growing industry, but a considerable proportion of toys is imported from other countries. Figures compiled by the Statistical Branch of the Department of National Revenue show that the total toy imports, including dolls, for the year ended March 31, 1930, amounted to $2,691,408. Of this total, imports from the United States were $1,077,504; Germany, $971,665; the United Kingdom, $331,142; Japan, $201,046; Czecho-Slovakia, $42,137; France, $40,126. In the same fiscal year Canadian exports of toys, including dolls, etc., were valued at $32,262; an increase over the previous fiscal year of over five thousand dollars. The principal buyers of Canadian-made toys are the United States, New Zealand and Newfoundland.

It may be interesting at this season of the year to glance at the history of toys, a history that extends to the most remote periods of which there are records. Archaeologists have unearthed from time to time in Egypt, specimens of wooden, earthenware, stone and metal dolls. Some of these are painted, and have movable arms and legs. In the British Museum there is a very ancient bronze woman doll bearing a pot on her head, also an earthenware doll carrying a child in its arms. The Greek and Roman children loved their jointed dolls, which moved at the tug of a string. They also played with toy furniture, balls, tops and rattles. Toy animals were a great favourite with the ancients, even as they are with the children of to-day.

The Customs and Pool of London

DURING a recent visit to England the *Editor* of the REVIEW spent some time rambling about the Customs House, and enjoyed many a fine view of the famous Pool of London. Shipping from all parts of the world comes swaggering up "London's widest street," the Thames. Recently, in addition to other information which he had obtained, there came to the *Editor's* desk some notes regarding the London Customs House, and its library, which may interest readers of the REVIEW. They were taken from the *Morning Post,* and these random observations are based thereon.

Few Londoners who pass by "the Customs" in Lower Thames street can guess how much of interest is hidden behind those rather forbidding walls. The Library contains, besides its rows of technical books, trophies and fragments of history that entitle it to the status of a museum.

The private disbursements of Charles II happen to be one of the Library's secrets. A nation, tired of the Puritans, and eager to cheer a King again, willingly granted the returning Charles the Excise revenue for pocket money; and how the Sovereign distributed it when firmly seated on his throne is shown by the *Treasury Warrant Book* of 1683.

"Mrs. Gwynne" is apportioned £250 every fortnight; sometimes she appears on the books as "Mrs. Nelly." The Duke of York receives £1,000 a week (out of which he probably kept the Navy going); subsistence for the Household Brigade of Guards cost £2,000, and Secret Service £200 a week. And there are some titled pensioners who take an enviable slice of revenue in return for bestowing on the Monarch the appellation "merry."

The reputation Robert Burns had obtained in the Service by 1791 is to be read in the official *Character Book* of the Edinburgh Board of Excise. "Robert Burns, the poet, does pretty well. Age 32. Three years employed, seven in family."

The *character books* are very frank, and the poet has a glowing testimonial compared to Alexander Smith, a veteran employee of 1752. " No family," states the record, " 78. Infirm, but capable. Likes his cups."

There are four bold signatures of America's famous Admiral, Paul Jones, who fired the British shipping in his old port of Whitehaven, and " rattled " the coastwise towns by his raids and privateering. Adam Smith signs one report about this gentleman, and another to Headquarters plaintively ends: " We are in great hurry and confusion."

William Prynne has left his autograph with the Customs, so have Horace Walpole and William Congreve. In the dramatist's time, sinecures were awarded in the Department to men of distinction, and those who had served the State, and it was a form of Civil List. Congreve as a searcher in the port of London found his fees were lucrative.

The Librarian's room is hung with many relics—the flags of stout revenue cutters, the bow and stern chase guns of which fleeing smugglers have felt the weight, and, prominent over the mantel, the drums of the Royal Irish Revenue Volunteer Corps, which in 1798 raised itself, in a furore of loyalty, to fight the rebel Irish. Its ranks never went into battle, but their band is said to have made brave music, and they were not demobilised till the phantom of Bonaparte was laid at Waterloo.

The weights and scales with which Customs Collectors assessed the ducats, doubloons, Dutch florins, and Spanish dollars from the pockets of captains coming into Falmouth or Penzance, returning them English bullion value for their strange tokens; the wrought iron chests in which the golden miscellany was despatched at intervals for melting at the Mint; pewter wine measures of Stuart times; notched tally sticks; old badges, and many curiosities of the Service, down to the shell-case which arrived through the roof during the Great War, have all been brought together in the Library.

London is a city of historic romance and not the least interesting sight to the *Editor* of the Review was the grim old Customs House, with the shipping bustling about in the Pool, and the golden sunlight gilding the dome of Saint Paul's.

Importation of Japanese Oranges

THE importation of oranges from Japan shows an increase from year to year through the port of Vancouver. Consignments start to arrive between the period from November 15 until about December 31. This business is one which affects no other port in the Dominion, except Victoria to a smaller degree, and has expanded yearly.

During the season of 1929 approximately 400,000 boxes of Japanese oranges were discharged at the Vancouver docks, of which amount 246,000 boxes or 123 carloads of 1,000 bundles, each containing two boxes, were shipped overland to the prairies and eastern Canadian points, and the balance of 154,000 boxes distributed for local consumption.

Fishery Products

CANADA'S fishery products exported during the fiscal year ended March 31, 1930, were valued at $35,697,027. Of this amount fish, fresh and frozen, totalled in value $11,484,241; fish, dried, salted, smoked or pickled, $10,152,994; fish, preserved or canned, $13,167,116. Canned salmon valued at $8,302,468 constituted the most valuable export among the fishery products; dried codfish valued at $4,828,643, took second place and canned lobsters valued at $3,456,379 came third.

Tourist Automobile Returns

As in past years on or about December 15 the Department will forward to frontier collectors and sub-collectors, and to officers in charge at frontier preventive stations, a form of statistical return relating to the volume of tourist and other vehicular traffic crossing the frontier. This return is required to be completed, by the officers to whom it is sent, immediately after the close of the calendar year, December 31, and is to be mailed to the Department as quickly as possible after completion so that it may reach Ottawa not later than January 15 next.

Collectors and other officers concerned have as a general rule been prompt in completing and returning this statistical form, and this is particularly true of the busy ports at which many thousands of vehicles are reported in and out. There have been a few cases where returns have been delayed and these have been mainly from points on the frontier where traffic is comparatively light, and from points at which the volume of traffic should not present any difficulty in the preparation of the return.

These officers are advised through the medium of the Review that delay in the completion and return of this form is regarded as unnecessary, and further that the Department is not disposed to tolerate undue delay of the publication of the complete statistics through the lack of co-operation of officers at one or two ports.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the eight months of the fiscal year, November 1929 and November 1930. Decrease marked*.

Districts	1929-30	1930-31	Decrease or Increase	Districts	1929-30	1930-31	Decrease or Increase
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.
Ch'town	39,823 68	38,499 33	* 1,324 35				
Halifax	585,018 84	615,207 16	30,188 32	Winnipeg	3,558,777 96	3,414,422 08	*144,355 88
St. John	582,600 41	533,685 05	* 48,915 36	Regina	651,472 75	583,428 80	* 68,043 95
Quebec	1,230,409 16	1,086,872 31	*143,536 85	Saskatoon	254,262 89	224,797 43	* 29,465 46
Montreal	21,057,697 59	21,060,457 84	2,760 25	Pr. Albert	60,109 18	61,862 18	1,753 00
Ottawa	2,236,457 92	2,595,939 88	359,481 96	Calgary	1,326,972 60	1,715,139 10	388,166 50
Kingston	367,573 16	164,023 43	*203,549 73	Edmonton	533,858 83	466,831 82	* 67,027 01
Belleville	409,507 54	515,979 59	106,472 05	Vancouver	4,270,707 49	4,746,746 49	476,039 00
Toronto	17,778,390 90	18,297,640 02	519,249 12	Yukon	24,253 96	20,302 31	* 3,951 65
Hamilton	5,221,254 38	5,571,521 58	350,267 20	Head Office	13,324 19	8,245 21	* 5,078 98
London	5,251,221 12	6,206,214 96	954,993 84				
Ft. William	398,244 39	301,114 70	* 97,129 69	Totals	65,851,938 94	68,228,931 27	2,376,992 33

OUTPORTS CLOSED

Port Dalhousie, an outport under the survey of the port of St. Catharines, Ontario, is closed, from and after 1st October, 1930.

Volger's Cove, a Preventive Station under the survey of the port of Lunenburg, N.S., is closed, on and after 1st November, 1930.

CANADIAN FOX EXPORT

The export of Canadian live foxes to Germany continues to increase in number. During 1929 a total of 892 valued at $259,552 were shipped from the Dominion as compared with 375, valued at $105,360 in the previous year.

* * HERE AND THERE * *

A merry Christmas and the best of luck with New Year's resolutions; may they live long.

May the Christmas and New Year season be a happy one for all officers of National Revenue. In the words of *Tiny Tim* "God bless us every one."

The time of the year is fast approaching when the small boy renews his flickering faith in Santa Claus.

Christmas should be a time when all thought of self is submerged in the desire to make others happy. That is the real Christmas spirit.

A thought for the New Year is that when a person contracts the habit of wasting time he is sure to waste a great deal that does not belong to him.

Twenty flints=1 beaver, one gun=twelve beaver, one pistol=four beaver, twenty fishhooks=one beaver. This is not a cryptic code, but simply standard trade prices of two hundred and fifty years ago, which a trader had to know if he wished to do business with the Indians of the Northwest. Five pounds of sugar=one beaver, one kettle=one beaver, one gallon brandy=four beaver, one blanket =six beaver, 1 pound tobacco=1 beaver, and so on. The beaver was the coin of the realm in that vast section in those far distant years, and it continued to be the medium of exchange until 1820. It was a common practice for a fur company to stamp out coins from the lead casings of tea chests, and to mark on them a denomination according to the number of beaver skins represented, as, for instance, 1 B or 2 B. A beaver skin sold in England for anything from eight to thirty-two shillings. Other furs such as the mink, marten and ermine brought higher prices, and the rare silver fox brought at times £400 a skin. However, when these furs were obtained from the Indian they were all valued in terms of beaver.

Furs, together with whalebone, ivory, elks' hoofs and whale blubber, constituted the chief objects of search on the part of traders in the great Northwest, always excepting, of course, that elusive Northwest passage, in the search for which one company is reputed to have expended £100,000.

The methods employed in doing business with the Indians were quaint, and sometimes left nothing to be desired in the matter of thoroughness. The white chief, resplendent with gold lace and crimson velvet, received the red man with awe inspiring dignity. The Indian, with much ceremony, then endowed the white chief with all his worldly goods in the form of costly furs, whereupon the white man, quite overwhelmed, presented the Indian with the riches of the East—beads, bells, rum, buttons, fishhooks, etc. Then would the pipes of peace smoke furiously.

It sometimes happened, however, that the peace sentiment all went up in smoke, and a settlement of another nature was then due. The party of the second part, perhaps, would begin to suspect that it had been hardly done by, and if not quietly put to sleep by a hurried gift of drugged liquor, would rise up and kill the party of the first part. It was a gentle way the red man had of paying off old scores.

In those days of long ago when the good ships *The Prudent Sarah, The Bachelor's Delight, The Nonsuch,* and others of various romantic names, plied their trade in the northern seas, hardship and privation trailed them as a grim shadow, and disaster seemed never far away. Nevertheless the gallantry, the courage, the mighty achievements of those pioneer captains of trade, men of the stamp of Hudson, Radisson and Groseiller, brighten the pages of history with true romance.

ANOTHER AVENUE OF FRIENDLY COMMUNICATION

Vehicular Tunnel Between Detroit and Windsor Opened

ANOTHER avenue of friendly communication between Canada and the United States, the first vehicular subway to be built between two countries, and the world's largest vehicular tunnel, was officially opened on Saturday, November 1, 1930. It is known as the Detroit and Canada tunnel. The ceremony was impressive, the speeches being delivered from platforms erected at both the Windsor and Detroit terminals of the tunnel, which had been connected by telephone line and amplifiers enabling the thousands who were present on both sides of the Detroit river to hear clearly.

The tunnel runs from the centre of the business section of the city of Windsor, Ontario, to that of Detroit, Michigan, a distance of approximately one mile, about one half of which runs under the Detroit river. This section is composed of nine steel tubes, each 248 feet long and 31 feet in diameter, and rest upon the river bottom. The maximum depth of the roadway below the surface of the river is seventy-five feet. A twenty-two foot roadway affords space for a two-way traffic of 2,000 cars an hour. Three and one-half minutes are required to make a trip from station to station. A speed limit of twenty-five miles an hour is maintained with even greater safety than on the surface. Lighting is provided by 574 concealed lights, with a combined power of 114,000 watts, and the result is that the tube from end to end is brilliantly illuminated. Naturally proper ventilation of the big tube was essential, and one of the most elaborate systems has been installed, causing the air to change each one and one-half minutes, and making the air in the tunnel purer than the air in the street outside. Two ventilating towers have been erected, one at each end, the system employed being of the fan type.

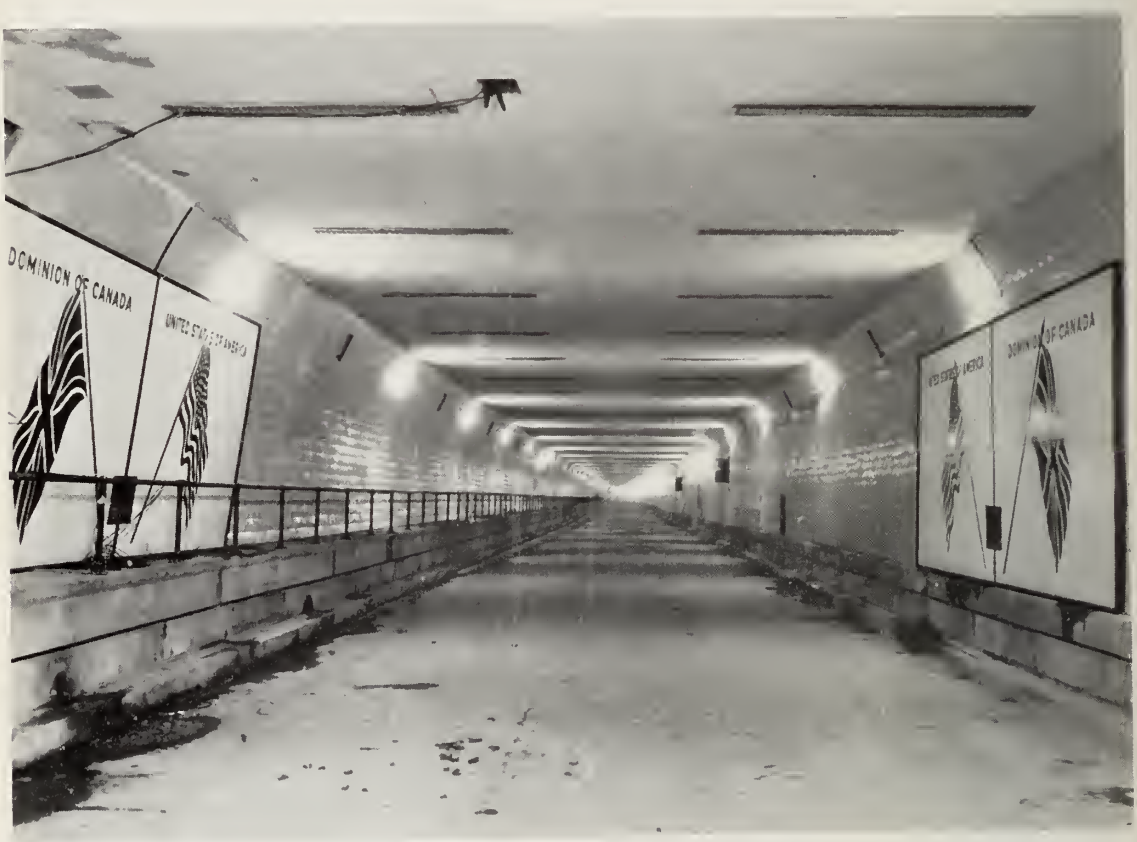
A large amount of excavation was required; 525,000 cubic yards of material were taken out of the "Big Hole," weighing 787,500 tons. Of this amount 275,000 cubic yards were from the river excavation. Structural steel required amounted to 11,000 tons and concrete 80,000 cubic yards.

Customs-Excise officials at the port of Windsor. From left to right, C. R. Siebert, Supervising Officer; A. H. Dalziel, Collector; L. J. Reaume, Surveyor.

Flags at Half Way

Side by side on the walls of the tunnel, midway between the two countries, and separated only by the black line fixed by the Boundary Commission, appear the glazed designs of the Union Jack and the Stars and Stripes.

Four acres of granite blocks were used in paving the mile-long roadway of the Detroit and Canada Tunnel. More than 2,000,000 blocks were required, each block being four inches thick and four inches square. Granite was selected rather than cheaper road materials, according to the engineers, because of its permanency, its anti-skid properties, and the relative ease with which it can be kept clean.



This illustration shows the Detroit-Canada tunnel, between Windsor and Detroit, looking towards the United States side The flags on the walls of the tunnel denote the boundary line between the two countries. Photograph furnished to the Review by courtesy of H. A. Wylde. *Border Cities Star*, Windsor.

The 2,000,000 blocks making up the roadway were laid in curved rows rather than in straight lines. This was done to prevent slippage of the rows of blocks, through the years, as millions of car wheels pushed against them. The blocks are laid in such a manner that each row makes an arch, with the crown of the arch always laid against the direction of pressure.

The blocks were laid on a cement and sand bed, then forced down smooth with a five-ton roller. Asphalt was poured between the blocks, providing a final surface that is easy on automobile tires, yet has anti-skid properties possessed by few other materials that could be employed.

Granite also has the additional advantage of being practically everlasting. The tunnel itself will endure in the mud under the Detroit River for centuries to come. Engineers accordingly specified a roadway designed to outlast the great tube which it has to serve.

Rapid Service

Buses through the Windsor-Detroit tunnel will operate on a 30-second headway during rush hours. At other times the buses will run at two-minute intervals. A trip from the Windsor terminal to the Detroit City Hall will require but five minutes, according to tunnel company officials.

The buses are of the Twin-Coach type, many of which now are being used by the Detroit Department of Street Railways. Each bus seats 39 passengers and affords the maximum in clear vision and ease of ventilation. Thirty of the buses were purchased by the tunnel company at a cost of $500,000.

The round trip, from the downtown district of Windsor, to the downtown district of Detroit, will be completed in about 10 minutes.

Customs Staff on Duty

It was only within a few weeks of the opening that tunnel officials were able to set a date, and consequently the Staff Branch of the Department was confronted with the necessity of providing help by additions to the Windsor Customs-Excise staff of forty-one male and one female officers. As these officers are all uniformed it speaks well for those responsible when the opening day found the staff ready and waiting. At the Dedication Services on Saturday each station of the new tunnel was served by a full staff of neatly uniformed officers, and at the actual opening of this new artery of traffic on Sunday (Midnight) the thousands of cars were handled without hitch or delay.

Good Facilities

Excellent facilities have been provided to enable Customs-Excise officers to perform the work of examination. A miniature town has been erected at each end of the tunnel for housing tunnel officials, government officers, and equipment. Ten structures have been built on each side of the river. Terminal plazas are large, so that traffic entering or leaving the tunnel spreads out fanwise to facilitate rapid inspection by Customs and Immigration authorities.

Automobiles from Detroit may be examined at ten different places where Customs and Immigration men will be stationed. If the examination has to be more lengthy, there is a covered plaza for this purpose.

For trucks which must be unloaded and contents appraised, there is a canopy under which about thirty may be held for examination.

Those who use the buses are unloaded at a separate platform from those travelling in private automobiles. In the former case, exit to the street is through the main building where eight examination lanes have been provided. Separate buildings have been erected for 24-hour motorists and also sixty-day tourists, while the general office for the Customs staff is spacious and well lighted. Taken as a whole the provision made to handle a large volume of traffic may be said to be complete in every detail.

EXCISE DUTY COLLECTIONS

Statistics prepared by the Excise Division for October, 1930, show general decreases in duty collected, compared with October, 1929. Excise duty collections in October, 1930, were $5,084,381; in October, 1929, $6,771,621.

The statements follow:—

Comparative statement of Excise duty collections during the months of October, 1929, and October, 1930:—

October, 1930, spirits potable, $926,657; October, 1929, $1,932,449. October, 1930, spirits, non potable, $102,313; October, 1929, $123,177. October, 1930, malt, $256,875; October, 1929, $407,417. October, 1930, cigars, $66,428; October, 1929, $72,217. October, 1930, cigarettes, $2,679,182; October, 1929, $2,981,281. October, 1930, manufactured tobacco, $404,185; October, 1929, $468,988. October, 1930, foreign raw leaf tobacco, $618,593; October, 1929, $751,525. October, 1930, beer, $29,786; October, 1929, $34,266. October, 1930, licences, $358; October, 1929, $297.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1929, and October, 1930:—

October, 1930, tobacco, cut, 1,381,943 pounds; October, 1929, 1,556,709 pounds. October, 1930, tobacco, plug, 452,670 pounds; October, 1929, 690,808 pounds. October, 1930, cigarettes, number 438,515,450; October, 1929, 496,735,730. October, 1930, cigars, number 22,515,666; October, 1929, 24,230,115 October, 1930, snuff, 97,016 pounds; October, 1929, 97,424 pounds. October, 1930, foreign raw leaf tobacco, 1,505,683 pounds; October, 1929, 1,817,960 pounds.

CHRISTMAS AT BUSY CUSTOMS POSTAL BRANCHES

How Public is Served Speedily During Rush Season

DURING the Christmas and New Year season the staffs of the Customs Postal Branches throughout the Dominion are continuously engaged in dealing with the avalanche of packages from all parts of the world which descends upon them. Prompt and courteous service to the public is the first consideration. The Editor has obtained from Collectors at some of the large ports a resumé of the arrangements made to provide the public with efficient service during the holiday season.

AT SAINT JOHN

Saint John, N.B.: During the period from December 15 to January 5 the Christmas rush of postal parcels in the Postal Parcels Branch is heavy. A special car of mail is received at this port daily from Bangor, Maine, along with the usual two mails daily arriving from the United States. The staff of this Branch is increased to cope with the mails received, under the direction of an Appraiser and Senior Parcel Post Clerk. The Express Branch, where all goods are received under manifest from different points, is taxed to capacity at this time, and additional staff is added to handle Christmas shipments without any delay.

AT MONTREAL

Montreal: From December 15 until January 1 of each year approximately 60,000 parcels are cleared through the Postal Parcels Branch of this port, equivalent to a daily average of 4,000 parcels. The ordinary staff of the Postal Parcels Branch is fifty-seven men. During the above mentioned period the number of officers assigned to duty is augmented by approximately fifteen men recruited from the outside staff and other branches. The entire staff is called upon to be on duty until 6 p.m. each day, if required, and it is also necessary to have a number of men to work, on certain days, until midnight.

AT TORONTO

Toronto: Special arrangements have been made at the Customs Postal Parcels Branch and the Express Branch of the port, to cope with Christmas and New Year's business. J. H. Bertram, Collector, informs the *Review* that even during the last week of November the Postal Branch was receiving a large number of Christmas parcels both from the United States and overseas. Many of these contained old and new clothing, donations to people in straightened circumstances. In order to cope with the holiday business in the Customs Postal Branch during the rush season, four additional truckmen will be employed from December 10.

Additional counter help will be available to take care of the increased business. It is expected that with the additional help and equipment, together with the usual loyal co-operation of the staff, and close co-operation with the Postal authorities, that the handling of Parcel Post packages will be accomplished without delay, and the public served efficiently and expeditiously.

AT WINNIPEG

Winnipeg, Man.: For the handling of Christmas business at the Customs Postal Branch, officers assigned to the assortation of mail will report at 7 a.m. on and from December 15 and the Branch will remain open for the transaction of business until 6 p.m. each day, Saturday included, from December 15 to January 3 inclusive.

Officers will attend at Postal Station A, situated at the C.P.R. station, Winnipeg, to examine post mail from Great Britain and foreign countries, as was done last year. This arrangement considerably expedites the clearance of duty free parcels for Winnipeg and points in the West, as the officers of this branch examine all such parcels for points in the four western provinces. This arrangement also saves considerable time in the transferring of sacks from the station to the General Post Office, and transferring them back again after the examination of same, also saving congestion in the main Post Office.

The parcel post mail, particularly from Great Britain, increased in volume at the end of November, and everything points to the usual heavy mails reaching Winnipeg prior to and after the Christmas season.

AT REGINA

Regina, Sask.: The volume of business of the Customs Postal Branch at the port of Regina for the Christmas season of 1930 is expected to be as heavy, if not heavier, than its predecessor of a year ago.

The new addition to the Post Office Building, Regina, has now been completed, and will provide additional space to the Postal Parcels Branch in the Long Room, and new quarters will also be assigned to the Customs officers for the elimination of mail matter in the new portion of the Post Office Building. Greater working space and proper lighting facilities will make the work less arduous, and render more efficient service to the public.

Customs mail clerks meet all incoming trains carrying mail to Regina and points west, as all " In Bond " parcels for the Province of Saskatchewan, other than from United States, are eliminated by Customs mail clerks at the Union Station, Regina, and during the Christmas rush this part of the Customs postal business is exceedingly heavy.

An Assistant Appraiser is responsible for the examination and delivery of all postal parcels passed on Long Room entries.

The Customs Postal staff comprise one senior clerk, one cashier, two computing clerks and one junior clerk, and it is found that this staff can handle the Christmas rush expeditiously by elimination of mail in the evenings as the mail trains come in.

The new counter in the Postal Branch is thirty-six feet long and contains four single wickets; this is manned by two officers who are in constant attendance on the general public.

Ample provision has been made for the handling of the Christmas business by extra wickets, which may be utilized and the staff augmented, if necessary, to give prompt service to the public.

AT CALGARY

Calgary, Alta.: At the Customs-Excise port of Calgary the Long Room, the Postal Parcels and Express Branches, the Appraisers and Examining Warehouse, and the King's Warehouse, are all under one roof, making it convenient for the public and the staff. The part of the Postal Parcels Branch from which the public is served is located in the Customs Building about four blocks from the Post Office. During the past year these quarters have been enlarged and rearranged, providing increased room, more counter space, and better light. The Christmas business should be handled this year with ease.

The Postal elimination branch is in the Post Office, but during the month of December temporary quarters are provided in the Canadian Pacific Railway station, and the hundreds of bags of mail containing parcels for middle and eastern British Columbia and Alberta, are unloaded direct from railway cars into this branch, where the process of segregation takes place, and the free packages are dispatched direct on their destination, the dutiable on the nearest port short of destination. The officers of this branch also make out and send advice cards covering all packages addressed to persons who reside within the survey of the port of Calgary. Packages addressed to those residing outside of the city, but in the Calgary district, are opened, appraised, and the amount of duty payable shown on the card, which saves considerable delay in effecting collection of duty and delivery of the packages.

AT EDMONTON

Edmonton, Alta.: Regarding arrangements for handling Christmas business at this port J. W. Shera, Collector, informed the *Review* that the hours of officers engaged in the Postal Parcels branch will be arranged on a twenty-four hours basis, in order that the public may receive their Christmas parcels on or before Christmas day if possible. This port serves a very large territory to the north, and the separation of dutiable and non-dutiable packages will not be delayed a moment more than necessary. The postal parcels branch will be open to the public from 9.00 a.m. to 6 p.m. from December 15 to January 3 inclusive.

If the volume of business warrants, additional help will be drawn from other departments for this period.

AT VANCOUVER

Vancouver, B.C.: It is expected that the volume of postal parcels to be handled during the Christmas season this year at the Postal Branch of this port will be considerably in excess of that handled in previous years. In order to permit the prompt dispatch of mail parcels, arrangements are being made, similar to those of previous years, whereby the officers assigned to duties of eliminating dutiable from non-dutiable parcels will, for the period from December 15 to January 3, be transferred from their regular quarters in the basement of the general Post Office Building to temporary quarters located in the sub-basement of the Canadian Pacific Railway station, where space of sufficient area is available for carrying on the work of receiving and entering packages arriving from the United States, Great Britain, and other countries.

Without any increase in the personnel the additional work placed on each officer is very considerable, and, in order to give the public as efficient service as possible, the office is kept open for longer periods each day during the period from December 15 to January 3, and even with this arrangement it is very difficult to attend to all persons presenting cards for parcels. Practically every night during the above period, and on holidays, the majority of the staff of 22 officers and the superintendent are required to work overtime to cope with the large volume of parcels continually arriving.

As is to be expected numerous complaints are received concerning assessment of duty on presents, many people being ignorant of the Tariff in this respect. These complaints, while troublesome, are generally satisfactorily adjusted.

At Victoria

Victoria, B.C.: The Postal Parcels Branch of this port has a staff of seven, under the immediate supervision of a Senior Clerk. In the early part of December the pressure of the Christmas business begins to appear and it increases gradually so that from the 15th of the month the staff works from 9 a.m. to 6 p.m. each day, including Saturdays. In order to properly care for the heaviest volume of business during the several days before and after Christmas additional help is drawn from the staffs of other branches where they can be spared; and also a portion of the Parcels Branch staff is required to work overtime at nights and on holidays, when necessary, so that the elimination of non-dutiable and the manifesting of dutiable parcels is done properly and without undue delay.

In the Express Branch of the port there are three officers. The increased volume of business during the holiday seasons is taken care of by bringing in assistance from branches less affected by the seasonal rush.

THE FAMILY ALBUM

A promotion of interest was made at the port of Niagara Falls, Ontario, when William S. Byers, for years Appraiser, was appointed Collector of National Revenue, Customs and Excise divisions. The appointment dates from October 1, 1930. Mr. Byers, who is a native of Welland County, was first employed in the Customs service at Niagara Falls in 1912 as an Acting Preventive Officer. His rise was steady, and in 1919 Mr. Byers was classified as Customs Appraiser, holding that position until his recent promotion. Mr. Byers is recognized as an efficient and capable officer, and succeeds J. J. Flynn, who has retired on superannuation. Mr. Byers is 46 years old, and his many friends in and out of the service welcome his promotion to the Collectorship of the important border port of Niagara Falls.

W. S. Byers, promoted recently to be Collector at Niagara Falls, Ontario.

RECORD YEAR IN SIGHT FOR PREVENTIVE SERVICE

Substantial Increase Shown in Number of Seizures

THE present fiscal year promises to be a record one in the way of results achieved by the Customs-Excise Preventive Service. A summary for the seven months, April 1 to October 31, 1930, shows a substantial increase in seizures reported, compared with the corresponding period of last year. Seizures for the seven months of the present fiscal year totalled 3.030; Customs 2,305, Excise 735. For the corresponding period of last year seizures totalled 2.692; Customs 1.806, Excise 886. The past seven months' seizures included the following: 15.251 gallons of spirits, 19,582 gallons of alcohol, 17.418 gallons of beer, 191 ounces of narcotic drugs, 1,140 cigars, 470.153 cigarettes, 1,021 pounds of tobacco, 159 complete stills, 273 automobiles, 35 vessels.

The good record of the Customs patrol boat *Madawaska* continues. This photograph shows a rum runner seized in the lower St. Lawrence recently by Captain Ascah of the *Madawaska* with 850 gallons of alcohol, 10 gallons rum, and 1,130 bottles of assorted liquors on board. Another recent seizure made by the *Madawaska* was of a boat with 1,092 gallons of alcohol, and 120 gallons of malt.

Seizures by provinces for the seven months were:—

Prince Edward Island, Customs 81, Excise 14; Nova Scotia, Customs 429, Excise 42; New Brunswick, Customs 74, Excise 6; Quebec, Customs 380, Excise 205; Ontario, Customs 841, Excise 121; Headquarters (Ottawa), Customs 92, Excise 14; Manitoba, Customs 122, Excise 73; Saskatchewan, Customs 94, Excise 193; Alberta, Customs 62, Excise 52; British Columbia, Customs 130, Excise 15.

For the month of October, 1930, seizures numbered 390; Customs 281, Excise 109. For October, 1929, seizures numbered 421; Customs 293, Excise 128. Quebec took first place with 113 seizures received; Ontario came second with 68 seizures; and Nova Scotia third with 44 seizures. In the remaining provinces seizures were as follows:—

Prince Edward Island, Customs 20, Excise 1; New Brunswick, Customs 26, Excise nil; Headquarters (Ottawa), Customs 13, Excise 5; Manitoba, Customs 15, Excise 11; Saskatchewan, Customs 18, Excise 22; Alberta, Customs 11, Excise 8; British Columbia, Customs 11, Excise 4.

These seizures included 1,918 gallons of spirits, 1,373 gallons of alcohol, 166 gallons of beer, 178 cigars, 146,253 cigarettes, 22 complete stills, 53 automobiles, 5 vessels.

BIG CIGARETTE SEIZURE

The good work of the Customs-Excise Preventive Service continues. One of the largest seizures of smuggled cigarettes ever

This illustration shows the large quantity of smuggled cigarettes, and other goods, seized at Valley Junction, Que., before being removed to the custody of the Customs at Quebec.

effected in the province of Quebec numbering 76,704 cigarettes was reported by Divisional Chief I. Savard recently. An automobile was seized at Valley Junction, Que., containing, in addition to the above mentioned quantity of cigarettes, 22 blankets and 16 electric lanterns. The seizure was made by Special Officers J. E. Lemay, and J. H. Turgeon, stationed at St. Georges de Beauce. When the person in charge of the automobile arrived at his home with his load of goods at 2 a.m. the Preventive officers were awaiting him. Prosecution proceedings were instituted at once.

* * NEWS AND COMMENT * *

NIAGARA FALLS, ONT.: At the request of William S. Byers, the newly appointed Collector of National Revenue, local Customs and Excise officers will refrain from tendering him a complimentary banquet, and will donate to a relief fund the money to have been spent on the dinner.

An editorial note in the *Toronto Globe*, contained this comment:—

> The new Collector of Customs at Niagara Falls, protested against being guest of honour at a banquet, and suggested that the money the affair would cost be devoted to charity. A splendid action, and two ends achieved; the poor assisted and after-dinner speaking avoided.

The big rush of the tourist season of inwards and outwards travel over the two bridges at Niagara Falls, and the bridge at Queenston showed a seasonal decline for the month of October, 1930, totalling 224,107. This total was made up as follows: foreign automobiles inwards 72,711, outwards 72,032; Canadian automobiles inwards 33,682, outwards 34,483; other vehicles inwards 5,525, outwards 5,674. Total number of passengers 992,058; inwards 495,873, outwards 496,185.

The number of touring permits for stays up to sixty days issued at the three bridges was 9,870; for periods of twenty-four hours or less 62,841.

VANCOUVER, B.C.: A new record has been created at the port of Vancouver for export of wheat. Up to November 5 a total of 17,518,108 bushels was shipped, compared with 7,684,068 bushels shipped for the same period last year. In no year since grain started to move from Vancouver has the total at this period of the season been as high as it is at the present time. Bookings up to the end of November totalled 3,474,000 bushels, while there are ships in port to load 2,221,999 bushels; the largest collection of wheat tonnage to be in the harbour at one time for several years. The number of vessels in port, on several days, reached a total of 32, including those taking wheat, as well as others discharging or loading general cargo. The elevators have 8,728,281 bushels in storage, and the railways have 1,987,200 bushels in terminal yards or en route on British Columbia lines.

OTTAWA: The Income Tax Division acknowledges the receipt of $50 paid to the Inspector of Income Tax at Quebec, " Conscience Money." Also $20 paid to the Inspector at Toronto, " To cover a mistake in taxes."

QUEBEC: At the outport of Lac Frontiére, Quebec, 342 automobiles passed inwards during the seven months, April 1 to October 31, 1930, and 347 automobiles passed outwards. The principal work of the officer at this outport is the surveying of goods in transit for lumbering operations. About 600 Canadian horses which work during the winter months in the State of Maine are passed inwards and outwards at this outport. From October 16 to November 30 last year, 400 sportsmen from the United States entered Canada by Lac Frontiére for the purpose of hunting.

TORONTO: The Customs Express Branch, Toronto, handled 27,015 packages during October, 1930. Entries were 5,724, duty collected $375,607. At the Customs Postal Branch packages handled totalled 41,520, entries 3,410, duty collected $86,148.

Canadian aeroplanes reporting inwards at the Leaside Air Harbour during the month numbered 18, outwards 18; United States aeroplanes inwards 11, outwards 9; passengers inwards 20, outwards 18; pieces of baggage inwards 18, outwards 16; bags of mail 108.

* * DEPARTMENTAL RULINGS * *

"Shaler Rislone," per sample, which is a preparation used in engine oil to assist in lubrication and is manufactured by the Shaler Company, Milwaukee and Waupun, Wis. Tariff Item 220-b.

Ponol Sizing Cream, per sample, from Arnold, Hoffman and Company, Inc., Dighton, Mass. Tariff Item 220-a.

Hartness Screw Thread Comparator, bench type, a small optical projection instrument for rapid and accurate inspection of screw threads or other irregular profiles. Tariff Item 462.

Diamond Core Drills are manufactured in Canada and such drills are, therefore, dutiable under Tariff Item 410-n, when for use exclusively in mining operations.

Barbers' Nickel Plated Hair Clippers, hand operated. Tariff Item 362.

Orchestra printed music scores. Tariff Item 182.

Publication entitled "The Cashier," issued by J. and J. Cash, Inc. Tariff Item 178.

The term "paper covering," as referred to in Tariff Item 143-a, is held to be the wrapper enclosing the tobacco of each individual cigarette. Therefore, boxes and other packing used in the conveyance of cigarettes are not required to be included with the weight of the cigarettes for duty purposes.

Thin lumber, artificially coloured and processed on one side to imitate or show the grain. Tariff Item 506.

Printed or lithographed advertising recipe cards and booklets. Tariff item 178.

Wild peach pits for planting purposes. Tariff Item 72 or 73, according to the weight of the package imported.

NEW BUILDING AT LACOLLE

Customs-Excise Officers Housed in Fine Quarters

OFFICERS of Customs and Excise at Lacolle, Quebec, on train examination work, are now located in a new fifty thousand dollar building of the Napierville Junction Railway Company, over whose lines the Delaware and Hudson trains enter and leave Canada at that point. The building is three stories high. The ground floor is reserved for the railway company's own use, the second floor will be occupied by officers of the National Revenue and Immigration departments, and the third story will be used as a general store room, and as a filing room for Customs and Immigration documents. The design of the building which, together with the four-foot wall encloses both building and grounds, is constructed of common field stone, is taken from a farm chateau of Normandy, and gives the appearance of a private mansion rather than of a railway station. All floors and ceilings are of cement and steel, and the whole building is fireproof. The lighting and plumbing arrangements are of the most modern type, and the building steam heated. The roof is copper, and the interior furnishings and decoration in the same elaborate style as the building itself. The surrounding ground will be tastefully laid out with lawns, walks, and rest benches by a Montreal firm of landscape gardeners, and trees and shrubs will be planted.

This description of the new building was furnished the Review by Wilson E. Grant, of the Customs-Excise staff at Lacolle.

The public opening of the Lacolle Station of the Napierville Junction Railway Company took place on November 17 in the presence of a large number of visitors. The Department of National Revenue was represented at the opening ceremony, and at the banquet which followed, by Mr. E. D. Lennie, Chief Inspector, Customs and Excise Divisions.

THE LETTER BAG

Commuters' Stickers

William Gray, Customs-Excise Examiner at Windsor, Ontario, writes:—

Now that the tourist season is over, and United States automobile traffic at this port has fallen off, may I offer a suggestion in regard to the present system of issuing commuter windshield stickers?

During the present season it has been the practice here for any officer to issue a sticker, providing he was satisfied that the applicant was a suitable person to receive this concession.

Suitability is a broad term, according to the viewpoint of each individual officer; where one officer would issue a sticker, another would probably give the application no favourable consideration.

There are on an average six officers at the automobile unloading dock of this ferry alone, and since April 1 of this year they have issued somewhere around two thousand stickers.

A large percentage of these commuters have, apparently, not been fully informed as to the conditions under which their sticker, and the accompanying form E50, were issued to them. Most of them are owners or renters of summer cottages near the border, and are under the impression that as such they are entitled to load up their cars in Detroit with groceries, and other goods, and bring them into Canada duty free.

Then there is the commuter who is four or five weeks overdue on his renewal. All the officers on the line are on the watch for him, and when he finally comes through he innocently declares that he did not know it had to be renewed at the end of each sixty days.

We recently checked up on the owner of a car with suitcases on the running board. He was proceeding to Montreal, on the strength of an overdue sticker. He eventually resumed his journey, with a tourist permit and no sticker.

Last but not least is the automobile owner who drives off the boat, and, when questioned as to the validity of the sticker on his windshield, says he does not know a thing about it; he bought the machine last week for seventy-five dollars on a used-car-lot in Detroit.

It is stated that a Canadian citizen, on applying to the United States Customs for a commuter sticker, must produce two letters of recommendation from responsible persons in their own city, and that in most respects the application is dealt with on similar lines to an application for an Alien Immigration Identification Card.

This would seem to be a good system, and furthermore, if a printed card were given out with each sticker, explaining fully the limitations of the concessions granted by the issuing of the sticker, and if the whole business were handled by the various district officers instead of by the officers on the docks, a more thorough check up of the applicants could be made, thus eliminating to a greater extent the possibility of privileges being given to people who afterwards do not trouble to observe our laws and regulations.

Difficulty Met Easily

H. L. Good, Collector at Nanaimo, British Columbia, writes:—

In the May number of the Review G. W. King of Cobourg, after explaining the difficulties of dealing with Form E.50, under the circumstances described in the hypothetical case he mentions, makes a suggestion that Form E.50 be reprinted, etc.

As you suggest comment I would recommend the form, as now printed, be retained. The difficulties described by Officer King are quite easily met.

At this port, when application is made for extension under bond, I have instructed officers to issue a new permit for the balance only of six months allowed the tourist, on Form E.50, under serial number of port; the tourist's original permit, for thirty days, is taken up and cancelled, by a suitable notation across face, and returned to issuing port. In due course, when the tourist leaves Canada, his copy of (new) permit will be returned by port of exit to this port, and bond cancelled.

THE QUESTION BOX

These questions were asked in the last number of the REVIEW:—

(1) Regarding accepting a personal bond on Form D. 3, as there can be no certainty as to the bona fides of the two Canadian residents who subscribe to the bond in case of default, would it not tend to useless litigation in an attempt to enforce the conditions of the bond?

(2) A British registered vessel arrives at a Canadian port with a cargo of coal part of which is consigned to a firm at the port of arrival; and the balance is destined for another Canadian port. When the vessel clears from the first port should Report Outward Coastwise (Form A. 10) be used and Manifest (Form A. 16) be issued on the second Canadian port covering the balance of cargo; or should Foreign Clearance (Form C. 8) be given showing on face the contents of vessel destined for the second Canadian port?

(3) A car of fruit is imported on consignment by an importer in Toronto, and sold to a dealer in Hamilton. The dealer in Hamilton presents Form M invoices made in Montreal by consignee, showing goods as being sold to him by consignee, and wishes to make entry to clear car. Is this permissible? If not, how should goods be cleared and by whom?

The answers are:—

(1) If the Collector feels that there is no certainty as to the bona fides of the two Canadian residents who subscribe to a bond on Form D. 3 as sureties, it is his duty to protect the department, and demand that sureties satisfactory to him be furnished. In all cases of personal sureties, the department must depend upon its Collectors to satisfy themselves as to the responsibility and reliability of the subscribing parties.

(2) It is presumed that the vessel referred to arrives from a *foreign* port with coal subject to entry at Customs. Such a vessel with cargo should report inwards on Form A. 6, with the full cargo described thereon, entry being passed at the port of arrival for all cargo unladen there. Report outwards is then made on Form A. 7, and if the vessel is proceeding to an interior port with part of the same cargo "in bond" for delivery he should obtain an extra copy of report inwards, Form A. 6, tendered at the first port of arrival, and the cargo carried in bond should be covered by a special manifest Form A. 16. The usual clearance on Form C. 8 should be obtained.

(3) See the Regulations contained in Memorandum No. 1388-B of the 25th February, 1907, and Circular No. 298-C of the 8th January, 1924, which outline the procedure to be followed in such cases.

These questions will be dealt with in the next number:—

(1) A transferee takes a stock certificate to a Transfer Agent for registration. No excise tax stamp is affixed. To avoid a double tax, what evidence is required to satisfy the Transfer Agent that tax was paid at time of sale?

It is presumed (1) the certificate was purchased by the transferee's broker from the transferor's broker through a Stock Exchange, which makes an accounting to the Department, or (2) the certificate was purchased independent of the Exchange and stamp affixed to duplicate copy of memorandum retained by vending broker, as required by Regulation 700 C.

In the case of (1) if a certificate is endorsed by vending broker on share certificate duly signed and dated, certifying that tax has been paid, what means has the Transfer Agent of knowing that the endorsement refers to the sale in question and not a prior sale? (2) Attaching original memorandum to share certificate appears to prove nothing as evidence of payment is on the duplicate.

Circular 700 C contains the following "............ .... unless there is produced to the said transfer agent satisfactory and conclusive proof of which the Minister of National Revenue shall be the judge, of the payment of the said tax at the time of sale." The question naturally arises in the minds of transfer agents; what proof does the Department want? The purchaser or transferee has no proof. The actual proof can only be obtained from the Exchange or vending broker's records.

(2) An officer is appointed a seasonal officer and attached to a port for duty. He serves 4 months, and is laid off for the winter. In the spring he is again appointed a seasonal officer, and assumes duty for six months. As the expiry of this six months approaches, a vacancy occurs in the port staff by reason of a death, and this officer is retained to fill this vacancy until an appointment is made. He immediately assumes the duties occasioned by this vacancy, and remains in the position until the following spring when the vacancy is filled by the appointment of a temporary officer. This officer is then returned to his position, previously held, and serves another six months in the same position he held before filling the vacancy caused by the death of the officer. This officer has completed a period of continuous service of almost 17 months, and is still on duty.

Is such an officer entitled to the statutory leave of 18 days by virtue of his continuous service of over 16 months in the service?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

ADDITIONS

Nova Scotia

Halifax: G. C. Moore, Customs Appraiser (Divisional).

Kentville (Wolfville): B. O. Davidson, Customs Excise Enforcement Officer.

Quebec

Lake Megantic: Theodore Michaud, Customs Excise Examiner.

Ontario

Amherstburg (Point Pelee): W. G. Gidley, Customs Excise Enforcement Officer.

Cobourg: C. H. Boundy, O.A.S., Customs Excise Examiner.

Kitchener (Waterloo): W. S. Sheppard, Customs Excise Examiner.

Niagara Falls: A. O. Davies, W. W. Laundy, C. C. Longley, W. G. MacRae, C. S. Morningstar, E. J. Sheppard, O.A.S., W. M. Stevens, Customs Excise Examiners.

Sarnia: J. C. Anderson, O.A.S., B. H. Britney, O.A.S., G. S. Johnston, O.A.S., H. L. Mitchell, O.A.S., Wm. Pearson, O.A.S., B. J. Tracey, O.A.S., Customs Excise Examiners.

Sault Ste. Marie: G. L. Edwards, Customs Excise Examiner.

Toronto: S. O. Sholukir, Clerk, Grade 1.

Saskatchewan

Moose Jaw (Big Muddy): Clifford Latimer, Sub-Collector of Customs and Excise, Limited Service.

Alberta

Calgary: P. F. Wadams, O.A.S., Customs Truckman.

Preventive Service

H. H. Bell, A. E. Jennings, H. G. Lomas, Special Customs Excise Officers, Grade 2; A. L. Merriam, Clerk, Grade 3; Chas. Stephen, Chief Engineer.

Inspection

J. G. Bacon, Clerk, Grade 2; T. S. Ruffell, Excise Tax Auditor.

Administrative

D. A. Holmes, Clerk, Grade 1; Miss M. G. Kirby, Miss M. K. Parr, Stenographers, Grade 2; Leon Roger, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Kentville (Canning): Mrs. A. M. Covert, Sub-Collector of Customs and Excise, Limited Service.

Lunenburg (Vogler's Cove): J. S. Vogler, Customs Excise Enforcement Officer.

Quebec

Athelstan (Hemmingford): J. J. Lalonde, Customs Excise Examiner, Limited Service Outport.
(Herdman): C. I. Jackson, Customs Excise Enforcement Officer.

Lake Megantic (Woburn): J. F. Morin. Customs Excise Enforcement Officer.

Montreal: J. P. Chambers, Cashier and Computing Clerk; G. J. M. Dontigny, Customs Guard.

Rock Island: C. E. Smith, P. J. Lecours, Customs Excise Examiner.

St. Johns (Lacolle): R. C. Brosseau, W. E. Landry, Customs Excise Examiners.

Sherbrooke (Windsor Mills): Jas. Pender. Sub-Collector of Customs and Excise, Grade 1.

Ontario

Bridgeburg: E. J. Sheppard, Customs Excise Examiner.

Fort Frances: G. L. Pierce, Customs Excise Examiner.

Kenora (Bigsby Island): Wilfred Hales, Customs Excise Examiner.

Prescott: D. M. MacKay, Customs Excise Examiner.

Sarnia: R. D. Charlick. Customs Excise Examiner.
(Courtright): W. J. Kelso, Customs Excise Examiner, Limited Service Outport.

Simcoe (Port Dover): J. S. Lewis, Customs Excise Examiner, Grade 1 Outport.

Wallaceburg (Port Lambton): J. L. Young, Customs Excise Enforcement Officer.
(Sombra): C. J. Nixon, Customs Excise Enforcement Officer.

Manitoba

Winnipeg: J. E. McRobie, Customs Appraiser (Divisional).
(Mowbray): H. C. Evans, Customs Excise Enforcement Officer.

Saskatchewan

Moose Jaw (Big Muddy): Dr. F. J. Braund, Sub-Collector of Customs and Excise, Limited Service.

Alberta

Calgary: W. H. Kidner, Customs Excise Clerk; J. P. O'Sullivan, Customs Truckman.

British Columbia

Abbotsford (Huntingdon): J. C. Ross, Customs Excise Examiner.

New Westminster (Pacific Highway): L. H. Bagg, A. R. Burton, Wm. E. Chambers, T. S. Chutter, Louis Laronde, P. D. Sanders, A. G. Shaw, Customs Excise Examiners.

Prince Rupert: W. J. Kirkpatrick, Customs Excise Examiner.

Vancouver: B. F. Goyns, Customs Excise Examiner.

Victoria: A. Stretton, W. R. Large, W. G. Watson, Customs Excise Examiners.

Preventive Service

W. H. Callow, G. L. MacMillan, P. G. Robichaud, L. H. Sideleau, Customs Excise Enforcement Officers; J. D. Synott, Special Customs Excise Officer, Grade 2; Miss W. E. Woodley, Stenographer, Grade 2.

Administrative

E. H. G. Guthrie, Principal Clerk; Miss M. E. J. McLennan, Stenographer, Grade 2; E. C. Richards, Clerk, Grade 1; J. H. Thornell, Senior Customs Excise Checking Clerk.

PROMOTIONS

Nova Scotia

Halifax: G. R. McLeod, from Computing Clerk to Senior Customs Excise Clerk.

Ontario

Brantford: R. J. Lyle, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 4 Port.

Guelph: J. C. Sanders, from Customs Excise Examiner to Cashier and Computing Clerk.

London: H. W. Wooster, from Customs Excise Cashier to Customs Excise Account Clerk, Grade 5.

Ottawa: A. M. Saunders, from Computing Clerk to Chief Customs Excise Clerk, Grade 5.

Stratford (St. Mary's): P. E. Hepburn, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 1.

Toronto: T. H. Boyle, from Customs Excise Clerk to Express and Postal Computing Clerk.

Windsor-Walkerville: Harold Beardmore, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 5.

British Columbia

Vancouver: R. A. Barrett, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Preventive Service

H. J. Corballis, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2.

Ed. Floody, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2.

Inspection

Miss Mary Boyle, from Stenographer. Grade 2 to Stenographer, Grade 3.

Administrative

J. E. Conway, from Clerk, Grade 1 to Clerk, Grade 2.

L. E. Ferguson, from Clerk Grade 3 to Clerk, Grade 4.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,803,984 01	12,921,933 91		
Less Refunds and Drawbacks	1,036,845 11	1,091,322 51		
Net	15,767,138 90	11,830,611 40	3,936,527 50	
Excise Taxes	5,572,440 05	3,012,275 55		
Less Refunds and Drawbacks	57,009 10	33,593 54		
Net	5,515,430 95	2,978,682 01	2,536,748 94	
Excise Duties	6,054,897 23	4,690,750 26		
Less Refunds and Drawbacks	140,608 48	38,453 62		
Net	5,914,288 75	4,652,296 64	1,261,992 11	
Sundry Collections	98,327 69	77,622 41		
Less Refunds and Drawbacks	169 14	207 92		
Net	98,158 55	77,414 49	20,744 06	
Net Totals	27,295,017 15	19,539,004 54	7,756,012 61	
Net Decrease			7,756,012 61	

TOTALS FOR EIGHT MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	141,235,166 16	106,725,819 40		
Less Refunds and Drawbacks	11,649,120 30	11,872,072 22		
Net	129,586,045 86	94,853,747 18	34,732,298 68	
Excise Taxes	44,059,007 58	27,449,736 62		
Less Refunds and Drawbacks	541,473 09	448,105 78		
Net	43,517,534 49	27,001,630 84	16,515,903 65	
Excise Duties	46,781,856 00	42,552,214 32		
Less Refunds and Drawbacks	553,879 17	544,080 10		
Net	46,227,976 83	42,008,134 22	4,219,842 61	
Sundry Collections	851,826 36	855,248 38		
Less Refunds and Drawbacks	657 00	1,417 73		
Net	851,169 36	853,830 65		2,661 29
Net Totals	220,182,726 54	164,717,342 89	55,468,044 94	2,661 29
Net Decrease			55,465,383 65	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1929 AND NOVEMBER 1930

—	November, 1929	November, 1930	Decrease	Increase
	$ c.	$ c	$ c.	$ c.
Net Collections	2,091,908 44	2,094,588 52		2,680 08

TOTALS FOR EIGHT MONTHS

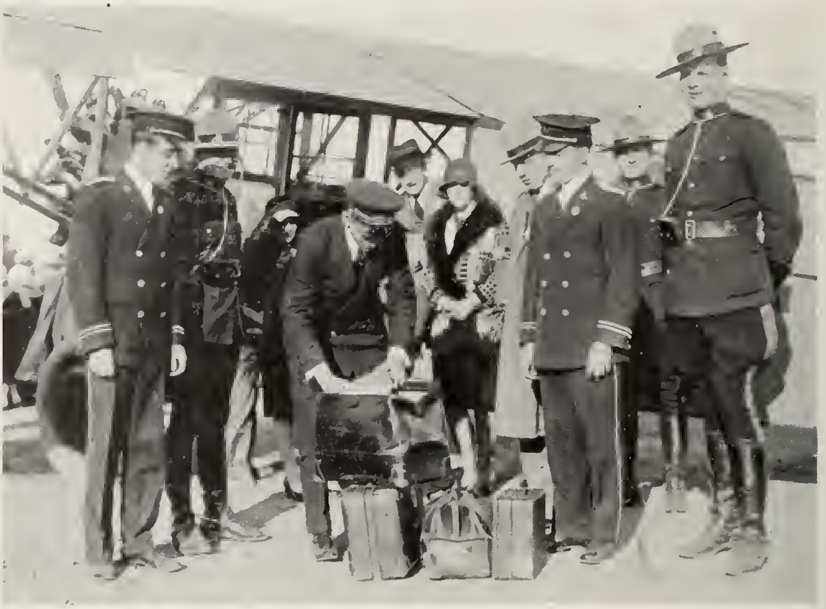
—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	65,851,938 94	68,228,931 27		2,376,992 33

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1929 AND 1930

—	November, 1929		November, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	111,068,332	....	73,060,871
Total Exports (Foreign Produce)	....	2,177,634	....	1,551,162
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	22,444,896	28,550,931	31,217,924	21,676,080
Wheat flour .... Brls.	538,038	3,427,542	792,271	3,426,068
Fish .... Cwt.	685,278	4,079,776	546,632	2,871,544
Furs .... $	....	875,347	....	575,964
Meats .... Cwt.	64,760	1,236,875	18,314	383,984
Cheese .... Cwt.	139,247	2,833,225	146,772	2,309,765
Planks and boards .... M. ft.	152,172	4,293,670	104,125	2,410,324
Wood pulp .... Cwt.	1,651,694	4,152,432	1,359,617	3,198,235
Newsprint .... Cwt.	4,582,825	13,294,287	3,462,983	9,746,067
Automobiles and parts .... $	....	2,896,909	....	1,202,845
Copper, unmanufactured .... Cwt.	149,339	2,401,348	139,978	1,597,457
Nickel, unmanufactured .... Cwt.	84,757	2,013,719	47,872	1,091,033
Imports, entered for Consumption.—Free goods	....	41,430,814		29,057,525
Imports entered for Consumption—Dutiable goods	....	67,302,883		47,306,277
Total Imports entered for Consumption	....	108,733,697		76,363,802

—	Eight months ended November, 1929		Eight months ended November, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	801,945,486	....	589,294,237
Total Exports (Foreign Produce)	....	17,304,514	....	12,832,519
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	137,726,225	167,236,687	162,211,618	143,514,150
Wheat flour .... Brls.	5,624,809	32,044,721	5,248,712	25,245,539
Fish .... Cwt.	2,681,889	23,561,346	2,277,406	19,780,926
Furs .... $	....	11,595,580	....	7,764,018
Meats .... Cwt.	567,729	11,355,531	209,873	4,658,991
Cheese .... Cwt.	850,436	16,750,694	738,507	11,954,580
Planks and boards .... M. ft.	1,291,575	34,024,878	991,757	24,689,090
Wood pulp .... Cwt.	11,481,801	29,335,867	9,556,404	24,287,184
Newsprint .... Cwt.	33,535,602	98,460,566	30,345,716	86,964,652
Automobiles and parts .... $	....	29,114,468	....	12,758,111
Copper, unmanufactured .... Cwt.	1,430,790	22,877,562	1,402,167	16,980,500
Nickel unmanufactured .... Cwt.	674,765	16,244,415	546,427	12,201,483
Imports entered for Consumption—Free goods	....	307,386,687		246,452,901
Imports entered for Consumption—Dutiable goods	....	577,911,676		423,117,319
Total Imports entered for Consumption	....	885,298,363		669,570,220

PASSING AIR PASSENGERS THROUGH CUSTOMS



AIR travel between points in Canada and the United States has become a regular and familiar proceeding. This illustration shows passengers from New York alighting from a large aeroplane at the Customs Air Harbour, St. Hubert, a short distance from Montreal. Their baggage is being examined by a Customs officer. A regular service of aeroplanes between St. Hubert and New York is maintained during the greater part of the year, and constant Customs facilities are provided at the air harbour.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Retrenchment

CANADA, like many other countries, is passing through a period of economic stress, and retrenchment is the order of the day.

All departments of the Government Service are being asked to practise strict economy, and not to incur any expenditure that can possibly be deferred. The Government Service is a large undertaking, and the principles which guide shrewd business men in times of financial stringency should be applied in dealing with the country's affairs. A small saving effected at a large number of the offices will amount in the aggregate to a very considerable sum—much larger than would be thought possible by those who give such matters little thought.

If reasonable suggestions involving the expenditure of money made by Collectors and other National Revenue officers do not receive favourable consideration, therefore, it must not be taken to mean that the Department is not sympathetic, but rather that it is due to the carrying out of a strict policy of retrenchment at a time when the national revenues are sub-normal.

Holiday Rush Handled Well

AN avalanche of wrapped tokens of good-will swept in upon Customs Postal Branches throughout the Dominion during the Christmas and New Year season. Favourable reports have reached the REVIEW regarding the excellent work performed by officers of the Department, frequently under trying conditions. At Halifax, Saint John, Montreal, Toronto, Winnipeg, Vancouver and other large centres, re-enforced staffs worked night and day to ensure the dispatch of advice cards and the prompt clearing of parcels. Quick and courteous service was provided at the cashiers' wickets and delivery counters, and much credit is due to all concerned.

Well Done

TO the officers and crews of the Customs cruisers and patrol boats, the saving of lives from the cold grip of stormy seas is all in the day's work. The latest instance of heroic endeavour reported to the Department dealt with Captain McCarty and the crew of the Customs cruiser *Fleur de Lys,* who rescued two young Nova Scotia fishermen, whose dory had been carried away by a gale from the Gloucester schooner *Mary F. Curtis.* For sixty hours the dory, with its two occupants, was at the mercy of bitter cold, and high seas, until sighted by the *Fleur de Lys.* When brought aboard the Customs cruiser the men were in a state of exhaustion, without food and water, and the timely arrival of the rescuer undoubtedly saved their lives. Well done, *Fleur de Lys.*

New Year's Day

NOW that coy and shrinking little *1931* has made its bow on the vast stage of Time, and hoary old *1930* has shuffled off into the wings, it may be of interest to take a glance down the dim aisles of history to the initial observance of New Year's Day.

It is difficult to imagine the new year commencing at any other time than on the first of January, yet from the beginning of history down to comparatively recent times New Year's Day has been a very movable feast on the calendars of the world. September 21, the time of the autumnal equinox, was fixed by the time-recorders of ancient Egypt, Phoenicia, and Persia as the commencement of the year. For the early Greeks, until the fifth century B.C., December 21, the winter solstice, was the year's beginning. The Romans accepted this date, also, until Julius Caesar, by the adoption of the Julian calendar, placed January 1 as New Year's Day. The Christians, however, in early mediaeval days settled on the 25th March. In Anglo-Saxon England December 25 was New Year's Day until, at the time of the Norman conquest, William decreed that January 1, which was the day of his coronation, was from thence forth to be the first day of the year. England, however, decided later on, in conformity with the rest of Christendom, to begin her new year on the 25th March, and this date was observed until as late as 1753. January 1 was restored to its position as New Year's Day over a large part of Christendom by the acceptance of the Gregorian calendar in 1582. Germany, Denmark and Sweden followed suit about the year 1700, and finally England a half century later.

Yet, despite its checkered career, little New Year's Day appears each time as fresh and full of promise as ever.

Snuff

SNUFF is going up. Its consumption (if that is the correct word) is increasing. Departmental statistics show that Excise duty was paid on 84,821 pounds of it in November, 1930, compared with 80,269 pounds in November, 1929. The ticklish question arises, where does it all go to? The answer seems to be *nobody nose!*

The St. Lawrence Shipping Season

IN this number of the Review appears a brief summary of customs activities at the port of Montreal during the past season of navigation. Steamship companies report a satisfactory season, despite the depression that has prevailed not only on this continent but throughout the world. There was a decline in the number of third-class passengers carried westbound across the Atlantic. First-class travel figures also show a decline, compared with last year, and likewise the cabin carryings. More people crossed in the tourist third cabin accommodation, due largely to the cheaper rates obtainable. There was an increase also in the numbers transported eastbound in third-class.

There is an annual improvement in the number of United States tourists travelling via St. Lawrence ports, the advantages of this route being widely advertised throughout the United States by those who have been satisfied with the service shown aboard these British ships, and by the scenic attractions of the waterway.

Many favourable comments have also been passed on the courtesy shown by Customs officials at Quebec and Montreal. Their duties have been performed efficiently, but with tact and consideration for the comfort of passengers arriving from overseas. Many residents of New York State have elected to travel via Canada, but the larger proportion of the tourist traffic passing through Montreal has emanated in the central, mid-western and western states of the Union. It has been found by people in that territory that a journey over Canadian railway and steamship lines can be completed as rapidly, and frequently with more comfort, than over United States routes.

Samples for Examination

DUE to a change in the location of the Departmental Laboratory in Ottawa, a memorandum and circular have been issued to Collectors, setting forth instructions to be followed on and after December 1, 1930, in forwarding samples to the Department for examination. All officers concerned should study carefully this Memorandum 376, and Circular 702-C. and act accordingly.

Regarding the Income Tax

AN interesting and informative paper entitled *Income Tax Assessment For Taxation Purposes* was read by Mr. C. S. Walters, Commissioner of Income Tax, at the eighth annual convention of the Canadian tax conference held recently in Toronto by the Citizens' Research Institute of Canada.

The following is a summary of a portion of Mr. Walters' remarks:—

In the year 1917, in common with other allied countries, Canada required increased revenues. The then existing forms of taxation were inadequate to meet the pressing needs. New forms of taxes were devised and in the year 1917 Parliament passed an Act to authorize the levying of a war tax upon certain incomes. The Act is known as "The Income War Tax Act."

At that time Canada was meeting huge liabilities by way of loans. It was common knowledge that these loans must be repaid, with interest, by means of taxation. Various taxation schemes were resorted to, namely, The Business Profits War Tax Act; The Special War Revenue Act, which included taxes on steamship tickets, telegrams, railway tickets, taxes on the gross revenue of loan and trust companies, tax on cheques, notes and receipts; Sales Tax, etc. Most of these special taxes have since been discarded, or greatly reduced, and it is submitted that the Income War Tax Act has been retained during the past thirteen years because the tax as a major measure is sound, and should find, either in its present form or some modified form, a permanent place in our fiscal system.

The Income Tax returns to the public exchequer a large net portion of the Dominion revenue collected. This is shown by the fact that since it came into effect the taxpayers of Canada have contributed to the public revenue the sum of $680,000,000, at a collection cost of less than $24.000,000.

In addition to this, the same staff, at the same time, out of the same appropriation, has collected under the Business Profits War Tax Act the sum of $198,000,000. So that with an expenditure of less than $24,000,000 the Exchequer has been enriched to the extent of approximately $878,000,000. It has often been stated that the Income War Tax Act is an expensive means of raising revenue. The above is proof that the cost of collecting the Income Tax and the Business Profits Tax has never exceeded 3¾ per cent, and it is submitted that such a percentage does not form the basis of a well founded objection to such a scheme of taxation.

It is worthy of note that practically the same percentage of persons in Canada contribute to the Income Tax as do taxpayers of the United States, namely 1½ per cent. In the United States the Income Tax system was first introduced about the time of the Civil War, and was later found to be unconstitutional, but so convinced were the people of the United States that the Income Tax was a fair and equitable means of raising revenue that they amended the Constitution, a very difficult thing to do inasmuch as it required the consent of three-fifths of the State Legislatures of the United States. This was obtained in 1913, and so successful has been the Income Tax in the United States that in the year 1925 nearly 57 per cent of the total federal revenue in the United States came from Income Tax collections. In the same year in Great Britain more than 50 per cent of the total revenue was derived from Income Tax. In Canada less than 20 per cent comes therefrom, so that Income Tax in Canada, comparatively speaking, is not a burdensome tax.

That the Income Tax has not had the effect of driving capital out of the country is evidenced by the fact that in 1913 the foreign investments in Canada amounted to approximately $2.500,000,000, seventeen per cent of which was represented by United States investments. Today it is estimated that foreign investments in Canada greatly exceed the sum of $6,000,000,000. It is believed that these figures will contradict the impression that the Income Tax makes it unattractive for the foreign investor to come to Canada.

The bulk of the Income Tax revenue comes into the exchequer about the same time during each year. The Government can depend upon receiving from 75 to 85 per cent of the total year's revenue from Income Tax collections within a period of one month.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the nine months of the fiscal year, December 1929 and December 1930. Decrease marked.*

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	40,314 46	41,357 40	1,042 94				
Halifax........	598,512 08	625,677 34	27,165 26	Winnipeg......	3,552,304 32	3,434,611 98	* 117,692 34
St. John.......	589,267 16	573,635 41	* 15,631 75	Regina........	651,627 34	594,520 39	* 57,106 95
Quebec........	1,259,082 57	1,115,540 13	* 143,542 44	Saskatoon.....	261,181 22	233,538 68	* 27,642 54
Montreal......	21,232,460 31	21,363,610 37	131,150 06	Prince Albert..	61,447 02	62,938 45	1,491 43
Ottawa........	2,276,485 24	2,572,221 24	295,736 00	Calgary.......	1,341,569 44	1,727,446 85	385,877 41
Kingston......	370,119 26	164,433 43	* 205,685 83	Edmonton.....	541,018 46	478,339 56	* 62,678 90
Belleville......	414,080 16	510,181 87	96,101 71	Vancouver.....	4,326,000 29	4,785,154 30	459,154 01
Toronto.......	17,936,436 33	18,454,947 86	518,511 53	Yukon.........	22,475 65	20,314 35	* 2,161 30
Hamilton......	5,275,585 04	5,582,256 69	306,671 65	Head Office...	14,980 85	8,749 29	* 6,231 56
London........	5,294,356 56	6,310,804 80	1,016,448 24				
Ft. William....	403,929 04	314,460 20	* 89,468 84	Total......	66,463,232 80	68,974,740 59	2,511,507 79

* * HERE AND THERE * *

The spirit of Christmas is something which should not be forgotten as soon as the festivities are ended. Keep it alive throughout the year.

A thought for the New Year is to be found in the words of Thomas Carlyle:

> The man without a purpose is like a ship without a rudder. Have a purpose in life, if it is only to kill and divide and sell oxen well, but have a purpose; and having it, throw such strength of mind and muscle into your work as God has given you.

Resolutions for the New Year are very frail things, unfortunately, and are frequently discarded when their novelty wears off. The *Editor* recently came across the following simple standard of a contented life, which he passes on to readers of the *Review:*

> Let us learn to be content with what we have. Let us get rid of our false estimates, set up all the higher ideals—a quiet home; vines of our own planting; a few books full of the inspiration of a genius; a few friends worthy of being loved, and able to love us in return; a hundred innocent pleasures that bring no pain or remorse; a devotion to the right that will never swerve; a simple religion empty of all bigotry, full of trust and hope and love—and to such a philosophy this world will give up all the empty joy it has.

The *Editor* recently received from the *Montreal Gazette* a four-page facsimile copy of the issue of that newspaper dated November 11, 1830. The pages are closely packed with small print and display no headlines or illustrations. Two poems appear on the first page, one sad little thing entitled *She Never Blamed Him, Never.* Nearly two whole pages are devoted to foreign news. In those days, long before cables and wireless, this country was dependent on the slow-moving sailing ship for newspapers containing overseas news; consequently when several vessels arrived in port local events were crowded out.

Events were moving rapidly in Europe a hundred years ago, and the columns of this slim newspaper contain records of three revolutions, two abdications, and a Declaration of Independence on the part of Belgium.

The many small advertisements that appear throughout the paper are quaintly worded. Most of the advertisers refer to themselves as "the Subscribers" and nearly all are "daily expecting" a large assortment of goods which they state are aboard a particular ship bound from London or Liverpool for Montreal.

One young man, in advertising for a position as book-keeper, gives as his qualifications his ability to speak "English, French, and the Algonquin Indian language". Another advertisement offers a reward of fifty dollars for the recovery of a stolen horse. "The stable of the Subscriber was broken open last night and a brown six year old Mare taken therefrom. The supposed thief is *William Murdoch.* He wore, when he went away, a grey mixed cloth coat, drab pantaloons, fur hat, and thin pumps."

The *Ship Notices* printed on the front page are reminiscent of the days of long ago before large liners, sailing on schedule, were dreamed of. A typical example reads:—

> For Liverpool from Quebec—the fast sailing first class ship *John Francis,* W. McGrath, Master, will be dispatched about the 12th instant, and will take Ashes, Wheat, and Flour, at a moderate rate of freight. She has tolerable accommodation for passengers.

The *Arabian* is advertised as being "ready in a few days to receive Ashes, Wheat, and Flour. She can comfortably accommodate eight passengers in her cabin, it having been expressly fitted up for this number."

Although—fortunately for the average father—Christmas shopping is a thing of the past, this little story is of timely interest:—

First Aimless Shopper (to second ditto)—Well, dear, if you're not going to buy anything, we might just as well look at something more expensive.

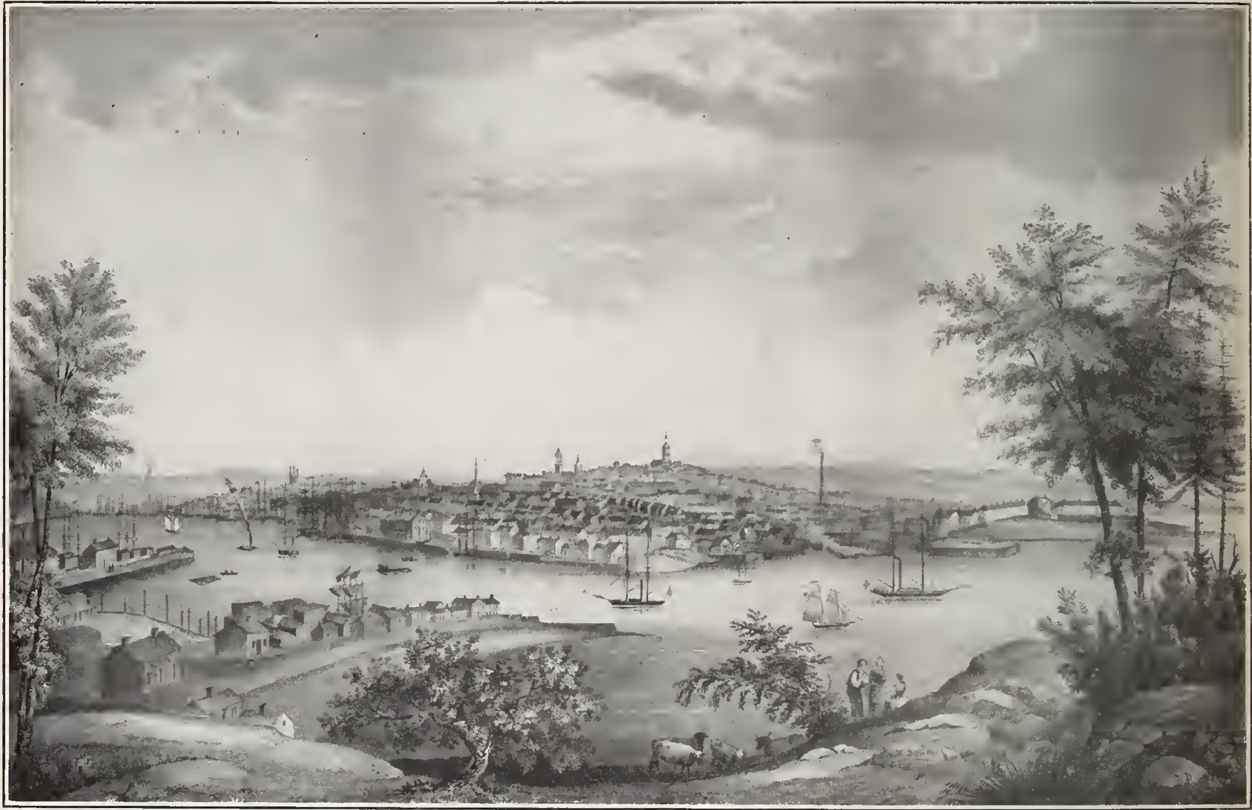
WHERE THE TIDES OF FUNDY ROLL

Port of Saint John Centre of Winter Shipping Activity

PROBABLY no other maritime port in the British Empire has played so large a part on the seven seas as Saint John, New Brunswick, where the tides of Fundy roll. The Loyalists came to its rock bound shores and founded a city, whose shipping, in the years that followed, carried its name far and wide, giving to it, in the days of wooden ships, the honour of being the fifth largest ship-owning port in the Empire. With the passing of the wooden ship the glory of Saint John in this respect has departed.

Saint John, and its neighbour Halifax, are known to-day as the Winter Ports of Canada. As a Customs port its history dates back to the early Colonial days. Some of the port records, more especially as regards shipping, extend back to 1817.

The Customs-Excise port of Saint John, of which J. H. Hamilton is Collector, has in its Customs House one of the finest Government buildings in the Dominion, and, when built following the Saint John fire of 1877, had few, if any, equals on the North American continent. It is entirely of freestone construction, with copper roof, towers and dome, and has been of fireproof construction throughout since 1892, when the interior was destroyed by



This is an interesting view of the old Harbour of Saint John in 1800, from Blue Rock. The development of the port from these primitive conditions to its present equipment of wharves and elevators is shown by the photographs which accompany this article. The photographs were furnished to the REVIEW by courtesy of the Harbour Commission of Saint John and the Saint John Board of Trade.

fire. Its dimensions are as follows: length 200 feet, width 96 feet, four storey frontage with six stories in the rear. The two main floors have 18 foot ceilings, while that of the Long Room is over 32 feet in height, beautifully finished in wood, of the old colonial style. The room itself is over 40 feet square.

Here the general public come most in contact with the National Revenue officials of the port, and here too all importers or their accredited agents must appear with proper invoices, and all other necessary papers and documents, to enter their goods and pay Customs duty, sales tax, or other charges thereon. Including the Collector, there are 107 Customs-Excise officers employed at Saint John.

The Harbour of Saint John as it is to-day, with the Customs House and the sugar refinery in the distance.

Tang of the Sea

There is always something new and interesting in the daily outside work of a National Revenue officer at a large seaport. The tang of the sea, the passenger liners with their human freight, the contact with travellers from all parts of the world, and the unusual things which crop up bring an element of variety to the performance of the day's duties.

On the arrival of a large trans-Atlantic passenger ship at the port of Saint John, the vessel is cleared from quarantine at Partridge Island, boarded by Customs and Immigration officials, and disembarkation proceeds immediately. Passengers are escorted a short distance through a covered shed to the Immigration building. Here their hand baggage is examined by a staff of Customs officers, and the different classes of passengers, such as returning Canadians, third class foreign, and those destined for the United States, are segregated and examined by the Canadian and United States Immigration officers.

On emerging from the Immigration department passengers find themselves in a large concourse with many aids to travel at their service. There are ticket, telegraph and cable offices, money exchange, colonization officers for various provinces, and representatives of churches and welfare organizations. There is also a large canteen operated by the Government, where food supplies may be obtained for the train journey.

Passengers then pass into a large waiting-room, adjoining which is the port nursery, under the direction of the Red Cross Society. Here mothers are relieved of the care of their children, who are well looked after by a competent staff of nurses until train time.

All the while the heavy baggage is being removed from the ship and conveyed to the baggage room (which is one of the largest of its kind on this continent, being 380 feet by 70 feet), where it is sorted and arranged alphabetically, cabin on one side, third class on the other.

When the baggage is all arranged the passengers are admitted to the floor for its examination and checking to destination. A large staff of Customs officers, consisting of appraisers, computing clerks and examiners are on duty, as well as representatives of the United States customs service, and baggage checkers. Immediately the baggage of the passengers booked for the first special train is examined and checked, it is put on, and the train despatched, all within a very short time of docking.

As many as 1,600 passengers and 2,260 pieces of baggage have been handled and despatched on five special trains within ten hours after the arrival of the steamer at the dock.

Winter Terminus

Saint John being the winter terminus of the Canadian Pacific Railway is favoured with a considerable passenger service by the steamships of that line, as well as other vessels during that period of the year. In addition to the above the Canadian Government Merchant Marine operate a freight and passenger service at this port to and from the West Indies. The real heavy passenger traffic inward however does not begin until about the first of March, continuing until the close of the season on May first, when the vessels are diverted to Quebec and Montreal for the summer. During March and April it has been in the past no unusual thing to have from fifteen

The west side of Saint John Harbour, showing the berths for the big trans-Atlantic liners.

hundred to three thousand or more passengers landing over the week-end. Owing to the rush of getting the various trains away with the least possible delay, everybody concerned must move with the greatest alacrity, and while duty demands a careful examination of all personal baggage, it is carried out with a due regard for the feelings of the individual. The men of this port have a reputation for kindness and courtesy in their dealings with the travelling public.

Harbour Improvements

Saint John is steadily adding to its already extensive equipment for handling passengers and freight. Two piers, each to be 1,250 feet long by 300 feet wide, and of sufficient depth to accommodate vessels requiring 35 feet of water at low tide, are under construction. The transit sheds to be built on the piers will be allotted ample space for trackage in both front and rear. Provision is also being made for the construction of industrial warehouses which also will be served by railway sidings. The building projects include a quay wall of equal length to the piers; a grain elevator of three million bushels capacity, with conveyor galleries and equipment capable of supplying the new wharves as well as those at present in use; and a highway and railway bridge to connect the east and west sides of the harbour.

The Customs House, Saint John, is a fine type of public building.

Shipping facilities now in use include fifteen berths for ocean-going passenger and freight steamers, warehouses, cold storage plants, cattle-shipping sheds, coal and oil bunkering plants, direction-finding wireless stations, towage and pilotage systems, a passenger depot, hospitals, a seaman's institute, and a dry dock 1,150 feet long and 125 feet wide.

During the winter shipping season approximately 60 Customs-Excise Examiners, working in three shifts of eight hours each, are required at the fifteen ocean piers to handle the delivery of import cargoes, manifesting, and the examination of baggage.

Customs-Excise Business

Revenue collected at the port of Saint John for the fiscal year 1929-30 totalled $2,635,-819. This amount was made up as follows:—

Import duties, $2,321,972; Excise duties, $42,987; Excise taxes, $263,244; sundry collections, $7,616.

Manifests received numbered 15,404; manifests forwarded, 28,335; import entries, 22,497; export entries, 20,633; Excise duty entries, 576; Excise tax entries, 2,238.

For the six months period, April 1 to September 30, 1930, revenue collected was $1,079,049; import entries, 10,408; export entries, 6,792; Excise duty entries, 380; Excise tax entries, 1,097; manifests received, 4,946; manifests forwarded, 6,236.

Shipping Activities

Shipping returns for the year ending March 31, 1930, for the port of Saint John, including the outports of St. Martins and Beaver Harbour, give the following:—

Ocean vessels inwards, 812, tonnage 1,325,-108 tons; ocean vessels outwards, 669, tonnage 969,686 tons; vessels coastwise, inwards, 1,824, tonnage 407,542 tons; vessels coastwise, outwards, 1,979, tonnage 747,362 tons.

For the six months period, April 1 to September 30, 1930, shipping statistics were as follows:—

Ocean vessels inwards, 448, tonnage 565,785 tons; ocean vessels outwards, 408, tonnage 492,942 tons; vessels coastwise, inwards 1,058, tonnage 254,658 tons; vessels coastwise, outwards, 1,125, tonnage 366,007 tons.

The port has the advantage of being but 2,710 nautical miles from Liverpool.

EXCISE DUTY COLLECTIONS

Excise duty collections compiled by the Excise division of the Department show a decrease in November, 1930, compared with November, 1929. The chief decreases were in potable and non-potable spirits, cigars, cigarettes and manufactured tobacco. There was an increase however in duty collections on malt. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of November, 1929, and November, 1930:—

November, 1930, spirits potable, $1,066,225; November, 1929, $1,862,763. November, 1930, spirits, non-potable, $87,213; November, 1929, $96.800. November, 1930, malt, $326,127; November, 1929, $318,111. November, 1930, cigars, $52,594; November, 1929, $67,198. November, 1930, cigarettes, $2,359,473; November, 1929, $2,526,762. November, 1930, manufactured tobacco, $335,259; November, 1929, $352,064. November, 1930, foreign raw leaf tobacco, $466,787; November, 1929, $573,160. November, 1930, beer, $20,765; November, 1929, $28,855. November, 1930, licences, $422; November, 1929, $450. November, 1930, total, $4,714,868; November, 1929, $5,826,166.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1929, and November, 1930:—

November, 1930, tobacco, cut, 1,224,840 pounds; November, 1929, 1,136,674 pounds. November, 1930, tobacco, plug, 455,503 pounds; November, 1929, 543,000 pounds. November, 1930, cigarettes, number 401,213,789; November, 1929, 421,012,950. November, 1930, cigars, number 17,418,328; November, 1929, 22,159,642. November, 1930, snuff, 84,821 pounds; November, 1929, 80,269 pounds. November, 1930, foreign raw leaf tobacco, 1,139,124 pounds; November, 1929, 1,407,833 pounds.

RECORD GOLD OUTPUT

A new monthly record for all time was made in October, 1930, when the total gold output in Canada amounted to 186,370 ounces. The Dominion is at present exceeded in gold production only by South Africa, and the United States, but experts predict that by 1932 Canada's output of gold will equal that of the United States and thereafter will be higher. Most of the gold produced in Canada comes from mines in northern Ontario and Quebec.

OPENED AND CLOSED

Collectors are advised of the following changes in ports, outports and Preventive stations, effective on the dates indicated hereunder:

Mowbray, Man., a Preventive station under the survey of the port of Winnipeg, closed from and after 4th November, 1930.

Windygates, Man., established as a Preventive and Manifesting station under the survey of the port of Winnipeg, effective on and after 5th November, 1930.

Lingan, N.S., a Preventive station under the survey of the port of Sydney, N.S., closed on and after 1st December, 1930.

New Campbellton, N.S., an outport and warehousing port under the survey of the port of Baddeck, N.S., closed on and after 1st January, 1931.

NORTHERN FISH

Fish caught in the fresh water lakes of Northern Saskatchewan are now being shipped by aeroplane to markets in Eastern Canada and the United States. About 3,000 pounds of whitefish and trout are carried from the northern lakes to Prince Albert in two daily trips. It is planned to increase the service so that 6,000 pounds can be transported daily to the railhead.

APPLES TO BELGIUM

Apples grown in the Annapolis Valley, Nova Scotia, one of the most productive fruit growing districts in Canada, are this year being exported to Belgium in large quantities. It is expected that the total shipments will be over 50,000 barrels.

RESTRICTION REMOVED

Collectors are advised that, by Ministerial Order of the Department of Agriculture dated the 13th November, 1930, the prohibition of importation of parrots, parrakeets, cockatoos, macaws, lories, lorikeets and love birds is removed. Departmental Memorandum No. 316 is therefore cancelled.

FEWER VESSELS ARRIVED AT MONTREAL

Customs Statistics for Past Season of Navigation

STATISTICS prepared for the REVIEW by A. Laing, Surveyor at Montreal, show that 180 passenger ships entered that port during the past season of navigation, compared with 204 ships in the previous year, a net decrease of 24 arrivals. The total number of passengers to enter under this heading also shows a decrease, dropping from 44,174 persons in 1929 to 40,568 in 1930. It is noted that 76,937 pieces of baggage were examined as against 87,967 pieces for last season. Two thousand eight hundred and thirty-nine pieces of baggage were forwarded in bond to the United States during the season, while 3,584 pieces were sent in bond last year. Under the heading of baggage sent in bond to Canadian points 1,840 pieces are listed as compared with 852 for 1929. Baggage sent in bond by freight and express total 159 as against 243 for last year.

An interesting feature is an increase of more than $7,000 in the collection of duties from passenger baggage for the port of Montreal this year as compared with 1929. The amount collected in 1930 was $22,749.

One hundred and forty automobiles left the port of Montreal on passenger liners during the past season. Last year 135 autos were exported under form E. 50. The number of foreign automobiles arriving totalled 116, compared with 112 for 1929.

Notwithstanding conditions prevailing this season, which reflect those in all other leading ports of the world, figures for the past ten years indicate a steady growth at Montreal. The season of 1928 was a record in the history of the harbour by reason of the large shipments of grain, amounting to slightly over 200,000,000 bushels. With grain exports of only 81,000,000 bushels last year, however, transatlantic shipping totals dropped. With even smaller deliveries this past season, the number of vessels has again declined.

Although Montreal has achieved a high reputation as a grain-shipping port, and facilities have been provided to handle large quantities of grain from both the western prairies and the middle western states, she has been making progress along other lines. Imports of coal are increasing year after year, and a considerable amount of oil is being brought in each season. Ore cargoes have also been improving, and every effort is being made to attract additional shipments in the future.

NIAGARA FALLS TRAFFIC

Vehicular traffic over the bridges at Niagara Falls, the Falls View and the Lower Arch, and the bridge at Queenston, for the month of November, 1930, totalled 171,241 automobiles and other vehicles. This total was made up as follows:—Canadian automobiles inwards 32,576, outwards 33,334; United States automobiles inwards 47,439, outwards 47,421; other vehicles inwards 5,206, outwards 5,265. The total number of passengers crossing at the three bridges was 760,627; inwards 381,160, outwards 379,467.

The number of permits, for stays up to 60 days, issued for United States automobiles during November was 5,714; for stays of 24 hours or less 41,736.

AREA SOWN TO CROPS

The total area sown to the principal field crops in Canada in 1930 was 60,464,670 acres compared with 59,607,034 acres in 1929. The acreage sown to wheat was 24,897,900, of which 815,000 acres were fall wheat and the remainder spring wheat. Oats occupied 13,258,700 acres; barley, 5,558,700 acres; rye 1,448,050 acres and flaxseed 581,800 acres.

B. C. SALMON PACK

The salmon pack of British Columbia for the 1930 season is nearly 100,000 cases higher than the previous record of 1926. The total pack this year is 2,163,712 cases. The 1929 total was 1,389,476 cases; 1928, 2,035,629; 1927, 1,360,634; 1926, 2,065,451.

PREVENTIVE SERVICE RESULTS

Eight Months Period Shows Increase

THAT the effective work of the Preventive Service is steadily increasing is indicated by the report for the eight months period from April 1 to November 30, 1930, which shows an increase of 310 seizures reported over the corresponding period of last year, and of 801 seizures over the corresponding period of 1928. The figures for the eight months periods for the three years were:—

April 1 to November 30, 1930, total seizures, 3,329; Customs 2,487, Excise 842. April 1 to November 30, 1929, total seizures, 3,019; Customs 2,032, Excise 987. April 1 to November 30, 1928, total seizures, 2,528; Customs 1,638, Excise 890.

By provinces seizures for the eight months of the present fiscal year were:—

Prince Edward Island, Customs 88, Excise 15; Nova Scotia, Customs 454, Excise 45; New Brunswick, Customs 86, Excise 10; Quebec, Customs 422, Excise 243; Ontario, Customs 902, Excise 137; Headquarters (Ottawa), Customs 98, Excise 16; Manitoba, Customs 136, Excise 78; Saskatchewan, Customs 97, Excise 226; Alberta, Customs 65, Excise 56; British Columbia, Customs 139, Excise 16.

The foregoing seizures included 20,323 gallons of spirits, 21,821 gallons of alcohol, 17,981 gallons of beer, 191 ounces of narcotic drugs, 1,202 cigars, 597,193 cigarettes, 1,354 pounds of tobacco, 187 complete stills, 311 automobiles, 41 vessels.

For the month of November, 1930, seizures totalled 289; Customs 182, Excise 107. Seizures for November, 1929, totalled 327; Customs 226, Excise 101. Quebec took first place with 80 seizures; Customs 42, Excise 38. Ontario came next with 77 seizures; Customs 61, Excise 16. In the remaining provinces seizures for November were:—

Prince Edward Island, Customs 7, Excise 1; Nova Scotia, Customs 25, Excise 3; New Brunswick, Customs 12, Excise 4; Headquarters (Ottawa), Customs 6, Excise 2; Manitoba, Customs 14, Excise 5; Saskatchewan, Customs 3, Excise 33; Alberta, Customs 3, Excise 4; British Columbia, Customs 9, Excise 1.

These seizures comprised 5,070 gallons of spirits, 2,239 gallons of alcohol, 563 gallons of beer, 127,040 cigarettes, 333 pounds of tobacco, 28 complete stills, 38 automobiles, 6 vessels.

PETROLEUM PRODUCTS

Canada's exports of petroleum and its products for the fiscal year ended March 31, 1930, were valued at $2,527,178; for the same period importations of petroleum and its products amounted to $77,806,691. Crude petroleum in its natural state constituted the greater part of these imports, totalling 1,101,437,223 gallons, valued at $47,721,512. Of this amount 838,714,372 gallons valued at $35,860,769 came from the United States, 141,016,594 gallons valued at $6,045,447 from Colombia, 106,549,824 gallons valued at $5,490,515 from Peru, 15,156,433 gallons valued at $324,781 from Venezuela.

Gasoline was the most important petroleum product, imports totalling for the fiscal year under review 169,626,215 gallons valued at $18,869,236. Practically the whole of this amount, as well as the greater part of the lubricating oil imports totalling 17,323,178 gallons valued at $5,474,108, came from the United States.

AT SAULT STE. MARIE

From Montreal to Duluth, 1,338 miles, stretches one of the greatest systems of inland waterways in the world. In the navigation season of 1929, there passed through the Sault Ste. Marie Canals 92,619,031 tons of freight.

FACILITIES AT MONTREAL

There are four grain elevators in the port of Montreal, with total storage capacity of over 15,000,000 bushels. Grain can be delivered to 23 ocean vessels simultaneously, at the rate of over 2,000,000 bushels per day.

NEWS AND COMMENT

OTTAWA: The Income Tax Division acknowledges receipt of the sum of $50.00 "Conscience Money" paid to the District Inspector, Quebec.

QUEBEC: During the 1930 shipping season at the port of Quebec, 93,235 passengers were landed. There was a drop of nearly 50 per cent in the number of immigrants landing at Quebec this season; the figures for 1930 totalling 34,174, for the previous season 70,795; a decrease of 36,622. The large increase in tourist traffic offset the decline in immigration. Of the total of 59,059 tourists landed at Quebec 27,033 were returning Canadians, 20,420 United States tourists in transit, and 11,606 European tourists. Further statistics covering the 1930 shipping season at Quebec are: pieces of baggage examined and released, 81,301; pieces of baggage forwarded in bond to the United States, 6,927; pieces of baggage forwarded in bond to Canadian points, 1,805; express manifests issued 4,229; freight manifests issued, 1,772; revenue collected on docks, $8,022.

VANCOUVER, B.C.: British Columbia led all the provinces in value of apple production in 1930. The estimated apple crop and values in the three important producing provinces were: British Columbia, 4,322,000 boxes, $5,403,000; Nova Scotia, 1,000,000 barrels, $2,750,000; Ontario, 526,000 barrels, $1,853,000.

Recently a number of the Investigators of Values staff met in Ottawa for conference with Departmental officials. They were received by Hon. E. B. Ryckman, Minister of National Revenue, and Mr. R. W. Breadner, Commissioner of Customs. In this photograph the officers are:—

Top row, left to right, J. A. V. Hooper, Reviewing Appraiser: Andrew W. Brown, Reviewing Appraiser; J. E. Donnen, Investigator of Values; T. W. Mouat, Investigator of Values.

Bottom row, left to right, F. R. Greer, Investigator of Values; Edw. H. Richards, Assistant Dominion Appraiser; Geo. V. Brown, Investigator of Values.

Fredericton, N.B.: More than half a million Christmas trees were shipped from the province of New Brunswick to points in the United States this season. The supply of Christmas trees from New Brunswick for the United States comes entirely from privately-owned lands, as the exportation of such trees cut on government-owned lands is forbidden.

Toronto: The Inspector of Income Tax, Toronto, received in a plain envelope postmarked Toronto, December 6, a plain sheet of paper bearing the typed words " To correct a mistake in taxes " and enclosing two five-dollar and one ten-dollar Canadian Bank of Commerce notes.

Niagara Falls, Ont.: George A. Swayze, Supervisor of Customs and Excise Examiners at this port, died recently after a brief illness. The late Mr. Swayze was born in Pelham, Ontario, sixty-three years ago and entered the customs service at this port in 1907. He was well and favourably known, and his death is much regretted.

Chatham, N.B.: The death occurred on November 26th, 1930, of M. F. Haley, formerly Collector of National Revenue, Customs and Excise Divisions, Chatham. The late Mr. Haley had been employed in the Customs Service for twenty years, and for the past five years had served as Collector at the port of Chatham. His death is much regretted by his former confreres.

Victoria, B.C.: The officers of this port gathered in the Long Room recently to extend to F. A. Small, Appraiser, their best wishes on his retirement from the Service. F. W. Davey, Collector on behalf of the staff, expressed regret that ill health necessitated Mr. Small's retirement, and presented him with a chair.

Mr. Small entered the Service in 1901 and filled the respective positions of Computing Clerk, Cashier and Appraiser.

Saint John, N.B.: J. L. Mullaly of Saint John was elected President of the New Brunswick and Prince Edward Island branch, Customs and Excise Officers' Association, for the third successive year, at the twelfth annual meeting held recently. Other officers chosen were: Vice-President, F. S. P. MacFarlane; second Vice-President, John Stanton; and Secretary Treasurer, Roy F. Logan, all of Saint John.

The executive comprised J. D. Chase of Fredericton, E. R. Finnamore, Woodstock, and the following Collectors of their respective centres:

J. H. Hamilton, Saint John; F. T. Lister, McAdam; T. R. Wren, St. Andrews; W. L. Grant, St. Stephen; J. A. Girouard, Moncton; F. W. George, Sackville; J. D. Macmillan, Charlottetown; H. M. Baker, Summerside; M. F. Haley, Chatham; J. A. Watson, Woodstock; J. W. Campbell, Campbellton.

Members of the Saint John staff also on the Executive are: L. E. Tapley, F. W. Winslow, F. M. Cook, W. G. Haslam, F. C. Abbott, I. D. Cameron, B. V. Weston, C. P. Wills, H. L. Yeomans, and J. A. Wedge.

Montreal: Collections for November, 1930, at the Customs Postal Branch, Montreal, amounted to $93,464.

Aeroplanes reporting inwards at the Customs Air Harbour, St. Hubert, Quebec, during November, 1930, totalled 43; aeroplanes reporting outwards, 26; passengers inwards, 14, outwards 25; bags of mail inwards 376, outwards 154; baggage inwards 23 pieces, outwards 23 pieces.

Frequently Customs and Immigration officers encounter instances of the lack of knowledge of the geographical extent, of population, of this country, on the part of residents of the United States visiting Canada. A well-dressed woman crossed the ferry to Brockville from Morristown, N.Y., and in the course of inspection stated that she desired to locate a certain person, and in order to do so requested that she be permitted to peruse a directory of Canada. She had no idea where the party lived, further than in Canada, and seemed astonished when informed that the Dominion, excluding Alaska, covered a larger area than the United States, and was populated from the Atlantic to the Pacific Oceans. She went away quite disappointed at not being able to find the address of her friend.

MONTREAL EXPRESS BRANCH

Collections at the Montreal Express Branch for November, 1930, totalled $224,525. Entries received numbered 3,263; packages delivered 16,247.

DEPARTMENTAL RULINGS

Miller Saw Trimmer and other sawing machines for use as type-making accessories. Tariff item 412a, except the saw blade and the electric motor for operating the sawing machine, which are dutiable under tariff item 431b and 445g, respectively.

Golf clubs are dutiable according to material. When 50 per cent or more of the *metallic* surface is electro-plated they are dutiable under tariff item 362. In determining what percentage of the metallic surface is electro-plated the exposed metal surface only, i.e., the metal surface which is plain or merely *coated* with nickel, chromium, paint, lacquer or other *coating* material, should be taken into consideration, and not portions which are *covered* with leather, fabric, celluloid or other materials, such as the grip.

Electric curling irons, electro-plated to the extent of 50 per cent or more of the *metallic* surface. Tariff item 362.

Canned tuna fish preserved in oil. Tariff item 121.

Round bored wooden grips for split handles. Tariff item 506.

Embossed paper doilies and napkins. Tariff item 199.

Phonograph or gramophone finished blank records. Tariff item 597.

Marble's Nitro-Solvent Oil, manufactured by Marble Arms & Mfg. Co., Gladstone, Mich. Tariff item 273. (This cancels the Departmental ruling on this material in the February, 1930, issue of the National Revenue Review).

Holly branches or cuttings in their natural state, also wreaths made of such holly cuttings or branches in their natural state. Tariff item 79b.

Hockey gloves. Tariff item 568b.

Bias fold tape being material cut from fabrics wholly of cotton with edges folded. Tariff item 532.

Publications or paper covered books described as " Screen Romances Album " and " The New Movie Album ". Tariff item 180.

Monthly publication entitled " The Modern Screen Magazine ". Tariff item 184.

Monthly publication entitled " The Modern Love Magazine ", beginning with the January, 1931, issue. Tariff item 184, until otherwise determined.

Ponol Sizing Cream, per sample, from Arnold, Hoffman and Company, Inc., Dighton, Mass. Tariff item 220a in December, 1930, issue of the National Revenue Review should be tariff item 228.

THE QUESTION BOX

These questions were asked in the last number of the Review:—

(1) A transferee takes a stock certificate to a Transfer Agent for registration. No excise tax stamp is affixed. To avoid a double tax, what evidence is required to satisfy the Transfer Agent that tax was paid at time of sale?

It is presumed (1) the certificate was purchased by the transferee's broker from the transferor's broker through a Stock Exchange, which makes an accounting to the Department, or (2) the certificate was purchased independent of the Exchange and stamp affixed to duplicate copy of memorandum retained by vending broker, as required by Regulation 700 C.

In the case of (1) if a certificate is endorsed by vending broker on share certificate duly signed and dated, certifying that tax has been paid, what means has the Transfer Agent of knowing that the endorsement refers to the sale in question and not a prior sale? (2) Attaching original memorandum to share certificate appears to prove nothing as evidence of payment is on the duplicate.

Circular 700 C contains the following " . . . . . .unless there is produced to the said transfer agent satisfactory and conclusive proof of which the Minister of National Revenue shall be the judge. of the payment of the said tax at the time of sale." The question naturally arises in the minds of transfer agents, what proof does the Department want? The purchaser or transferee has no proof. The actual proof can only be obtained from the Exchange or vending broker's records.

(2) An officer is appointed a seasonal officer and attached to a port for duty. He serves 4 months and is laid off for the winter. In the spring he is again appointed a seasonal officer and assumes duty for six months. As the expiry of this six months approaches a vacancy occurs in the port staff by reason of a death and this officer is retained to fill this vacancy until an appointment is made. He immediately assumes the duties occasioned by this vacancy. and remains in the position until the following spring when the vacancy is filled by the appointment of a temporary officer. This officer is then returned to his position, previously held, and serves another six months in the same position he held before filling the vacancy caused by the death of the officer. This officer has completed a period of continuous service of almost 17 months, and is still on duty.

Is such an officer entitled to the statutory leave of 21 days by virtue of his continuous service of over 16 months in the service?

The answers are:—

(1) If no excise tax stamps be affixed to the stock certificate being transferred, it must be certified by a stock exchange or bona fide broker to the effect that the tax has been paid; this must be signed by the official of the exchange or the broker, as the case may be and the date must also appear.

In the absence of such certificate, the Transfer Agent is held to be responsible for the payment of the tax on the transfer.

With reference to the question as to who makes the accounting where the certificate is purchased by the transferee's broker from the transferor's broker, I would advise that the tax is paid by the stock exchange. The vendor broker is responsible for the payment of the tax to the stock exchange and the latter is responsible for payment to the Department. In the case where the certificate was purchased independently of the exchange and the stamps affixed to the duplicate copy of memo. retained by the vending broker, a certificate by him as outlined in the first paragraph above must appear on the certificate.

Where a certificate is endorsed and certified by a vending broker to the effect that tax has been paid, the Transfer Agent is largely governed by the date. The Department appreciates that in some cases this is not an infallible guide and where such a case occurs, the Transfer Agent must satisfy himself as to the bona fides of the transaction. The attaching of the original memo. to the share certificate would certainly prove the date, if the date on the memo. corresponds with the date on the certificate, and it is thought that this would be conclusive proof if the two were co-incident.

It is felt that the final question asked by the correspondent is too hypothetical in nature, to be dealt with here, and concrete cases as they arise will require to be submitted. The Transfer Agent is expected to use reasonable judgment and care in cases such as those referred to which may be presented, in order to protect himself.

(2) As the officer has been continuously in the service for at least one year, he would appear to be eligible for 18 days statutory leave to be taken in the fiscal year.

These questions will be dealt with in the next number:—

(1) An importation valued at $15 shipped from a manufacturer in Chicago. Properly certified invoices were furnished, except that they did not show the country of origin or manufacture. Is such importation allowed to be entered regularly on B-16 Special, if upon examination, packages containing goods are found to be imprinted with the words "Made in U.S.A.", or is it necessary that a Bill of Sight be used?

(2) What are the positions and qualifications of employees at a port classified as Grade II?

(3) Do the regulations provide that an officer after ten years service, who has had no leave with pay on account of illness, may obtain leave of absence with pay for the purpose of taking an extended holiday, in lieu of such sick leave not taken?

THE LETTER BAG

Reporting In and Out

E. J. Struthers, Collector at Rock Island, Quebec, writes:—

As the Review is always ready to give space to suggestions from officers in the service, I submit one for consideration. At frontier Customs offices it is a common sight, becoming more so each year, to see lines of traffic form, until, in a busy season, a tourist meets with delay in passing the Customs. Anything that would tend to move the genuine tourist traffic between Canada and the United States in a speedier manner would be a blessing to those on vacation bent. With this end in view the United States authorities have during the past two years done away with the necessity of having their own tourists make any report outwards when leaving their country. From discussions I have had with United States officials this system has apparently worked well. At present, the United States tourist is required to make only three reports at Customs when crossing the International boundary, one into Canada, one out of Canada, and one reporting back into the United States. The Canadian tourist, however, has to make four reports.

My suggestion is, that if the Canadian and United States authorities, working together, could arrange that instead of the three and four stops, the crossing of the line could be accomplished by two reports, one into each country, there would be only one line of traffic at Customs offices on either side of the line, and that line reporting inwards. In view of the fact that both the United States automobile permits for Canadian tourists entering that country, and the Canadian permits for United States tourists entering our country are in three parts, they could be used with advantage to both sides in this manner. A United States tourist entering Canada would receive the usual two copies of our automobile permit, which would be carried until surrendered at the first United States office on his return to that country. That office would retain one copy for their file, and return the other to the Canadian office working with them immediately across the line, who would book the permit number and a few other relative facts, and return the permit to the office of issue. The same would be done by the Canadian tourist obtaining a United States permit; he would surrender it at the first Canadian office on entering Canada, who would retain one part and return the other to the United States office across from them to be returned to the United States office of issue. In that manner the officers on both sides of the line would have a correct record of the equipment carried out of their respective countries, to check up with on the tourists return to their own country.

Of course, there would be some special cases where a tourist would be required to report outwards, in order to cancel a bond, or file export entries, but that could be arranged by specially stamping some permits to the effect that a stop outward would be needed.

Difficulties might arise as regards descriptions desired on the permits, but I am of the opinion that an arrangement satisfactory to each country could be reached.

Editor's Note:—Mr. Struthers is an experienced frontier officer, and his suggestions are open for discussion in this department of the Review.

A Note From Dawson

The following letter has been received from G. A. Jeckell, Inspector of Income Tax, Dawson, Yukon Territory:—

In the October number of the Review appeared a very interesting article entitled *The Haunting Spell of the Yukon.* May I make a slight correction. The value of the gold exported from the Territory in 1929-30 on which royalty Export Tax was paid was $662,970, as per records in this office.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER-DECEMBER

ADDITIONS

Nova Scotia

Halifax: Roy A. Chisholm, O.A.S., M. W. A. MacIntyre, O.A.S., J. T. Walsh, O.A.S., Customs Excise Examiners.

New Brunswick

Saint John: G. E. Clarke, O.A.S., H. W. Hyslop, O.A.S., W. M. Kirk, O.A.S., H. L. Little, O.A.S., W. C. McKiel, O.A.S., M. C. MacLean, O.A.S., D. L. Martin, O.A.S., G. E. Speight, O.A.S., G. E. Spinney, O.A.S., Customs Excise Examiners.

St. Stephen (Milltown): M. F Brockway, Customs Excise Enforcement Officer; E. S. Hayman, O.A.S., C. V. Norton, O.A.S., Customs Excise Examiners, Grade 1 Outport.

Quebec

Montreal: Miss A. Maillet, Stenographer, Grade 2.

Sherbrooke: J. A. Romeo G. Brule, Clerk, Grade 1. (Richmond): R. Gustave Dion, Customs Excise Examiner, Grade 1 Outport.

Ontario

Niagara Falls: Alexander Cant, Customs Excise Examiner; Miss P. M. Weighman, Special Customs Examiner (Female).

Sarnia: T. W. Pirrie, O.A.S., E. J. Powell, O.A.S., H. de B. Randolph, Customs Excise Examiners.

Tillsonburg (Port Burwell): Wm. S. Laycock, O.A.S., Sub-Collector of Customs and Excise, Grade 1. (Registrar of Shipping)

Toronto: S. B. Bentley, E. C. Merkley, D. R. Powell, Customs Truckmen; John Simpson, Clerk, Grade 1; L. P. Williamson, Customs Truckman.

Windsor-Walkerville: S. G. Allison, O.A.S., F. W. Anderson, A. M. Armaly, D. J. Armaly, J. W. O. Axford, E. L. Barnes, O.A.S., Thos. Bartlam, O.A.S., C. F. Bates, O.A.S., G. R. Bennett, W. H. Bennett, A. E. Blake, O.A.S., E. M. Brien, O.A.S., A. D. Buckler, N. H. Christie, O.A.S., R. W. Clark, O.A.S., I. C. Claus, O.A.S., M. W. Cullington, O.A.S., G. C. Cummings, O.A.S., A. C. Dean, L. J. Dumouchelle, S. E. Durocher, Arch. Evans, O.A.S., Ernest Fawcett, O.A.S., C. J. Ferguson, H. A. F. Finnie, L. A. Fox, O.A.S., Wm. J. Hart, O.A.S., Andrew Hamilton, H B. Hood, O.A.S., O. J. Hodgkin, O.A.S., R. J. Jones, O.A.S., Clark Kells, Harry Laesser, O.A.S., N. C. Lindsay, O.A.S., B. J. Long, O.A.S., D. G. McCallum, O.A.S., L. McIlwain, R. R. McIntyre, O.A.S., Fred. McKee, O.A.S., F. W. D. McKillop, O.A.S., R. A. McLelland, O.A.S., L. H. McManus, J. A. A. Mennell, O.A.S., T. A. Milne, O.A.S., Wm. Muleison, O.A.S., H. E. Munford, Thos. Musgrave, O.A.S., G. P. Orth, O.A.S., E. G. Patterson, O.A.S., Robt. Rising, O.A.S., Jas. Sherry, O.AS., B. D. Shuel, O.A.S., L. M. Summerfield, O.A.S., H. W. Sutton, O.A.S., Percy Sykes, O.A.S., L. A. Tucker, G. A. Ward, O.A.S., J. V. Walker, O.A.S., Customs Excise Examiners.

British Columbia

Prince Rupert: S. A. Keilback, O.A.S., Customs Excise Examiner.

Victoria: W. G. Watson, O.A.S., Customs Excise Examiner.

Preventive Service

R. S. McDonald, Special Customs Excise Officer, Grade 1.

Administrative

Mrs. A. M. Chapman, Stenographer, Grade 2; D. Faulkner, Clerk, Grade 2; J. D. MacLeod, Clerk, Grade 1; Miss M. M. Walsh, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Arichat: A. F. Boudrot, Collector of Customs and Excise, Limited Service (Registrar of Shipping).

New Brunswick

Chatham: M. F. Haley, Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

Quebec

Athelstan (Dundee): Simeon Quenneville, Customs Excise Examiner, Limited Service Outport.

Montreal: J. A. Bonin, J. N. A. Boucher, J. P. E. Boyer, J. E. G. Demers, Customs Guards; Paul Descent, Clerk, Grade 1; J. B. D. Desjardins, J. W. Dufresne, J. A. Faucher, J. A. Goulet, J. A. H. E. Gratton, M. J. Enright, J. D. A. Larivée, Pius McDonald, P. K. Morgan, Customs Guards; Miss M. M. G. C. Noel, Stenographer, Grade 2; Alphonse Paquin, J R. Renaud, J. C. E. Rivard, J. L. Roy, J. E. R. Roy, J. C. L. Sauriol, J. R. H. Saux, J. A. H. A. Taupier, J. W. Tremblay, Customs Guards.

QUEBEC: J. A. Bois, J. A. Dion, J. A. Dubé, Arthur Gagné, Philippe Gagné, Ernest Godbout, A. L. Letourneau, Ludger Lortie, A. M. J. E. Marier, L. P. Pedneau, P. E. L. G. Valois, Customs Excise Examiners.

ROCK ISLAND: R. A. Rodrigue, Customs Excise Examiner.

ST. JOHNS (Cantic): J. L. Lalanne, G. A. Remillard, Customs Excise Examiners.

(Lacolle): R. F. Lamoureux, A. L. Poirier, H. A. Roy, Customs Excise Examiners.

SHERBROOKE (Chartierville): J. C. Blanchette, Customs Excise Enforcement Officer.

SUTTON (Abercorn): L. G. Tremblay, Customs Excise Examiner, Grade 1.

(Highwater): V. Ducharme, Customs Excise Examiner.

ONTARIO

BELLEVILLE (Point Anne): John H. Clark, Customs Excise Enforcement Officer.

BRIDGEBURG: W. H. Bogardus, Alexander Cant, Customs Excise Examiners.

CHATHAM: H. C. Tolmie, Customs Excise Examiner.

CORNWALL (Aultsville): C. W. Hanes, Customs Excise Examiner, Grade 1.

GANANOQUE: G. L. Cotton, Customs Excise Examiner.

(Ivy Lea): M. H. McNeil, Customs Excise Enforcement Officer.

NIAGARA FALLS: M. E. Shoveller, Customs Excise Examiner; G. A. Swayze, Customs Excise Supervising Officer.

PRESCOTT: R. H. McKee, Customs Excise Examiner.

SAULT STE. MARIE (Michipicoten Harbour): B. L. Whytall, Customs Excise Examiner.

TORONTO: C. E. Bachly, Assistant Customs Appraiser; J. Kinniburgh, Clerk, Grade 1.

(West Toronto): Archie Irwin, Express and Postal Computing Clerk.

TRENTON: R. M. Heath, Customs Excise Examiner.

MANITOBA

WINNIPEG: G. R. Williams, Customs Truckman.

ALBERTA

LETHBRIDGE (Aden): John Stafford, Sub-Collector of Customs and Excise, Grade 1

(Carway): Alex. Fowlie, Customs Excise Enforcement Officer.

BRITISH COLUMBIA

CRANBROOK (Kingsgate): A. L. Barnhardt, Customs Excise Examiner, Grade 1 Outport.

PREVENTIVE SERVICE

Arsene Burns, A. J. Campbell, Wm. Comerford, Customs Excise Enforcement Officers; Mrs. F. McHattie, Special Customs Excise Officer, Grade 1; C. M. Shaw, Customs Excise Enforcement Officer.

ADMINISTRATIVE

Ernest Bedard, Clerk, Grade 4; E. R. Montgomery, Stenographer, Grade 2.

PROMOTIONS

NEW BRUNSWICK

MONCTON: J. F. Jones, from Customs Truckman to Customs Excise Examiner.

QUEBEC

MONTREAL: S. A. de Montigny, from Watchman to Customs Truckman; H. A. Glenfield, from Clerk, Grade 1, to Customs Truckman; Alphonse Jeanotte, from Customs Excise Clerk to Customs Warehouse Keeper; J. F. L. Lalonde, from Customs Excise Clerk to Express and Postal Computing Clerk; John Sullivan, from Watchman to Customs Truckman; T. H. Tees, from Customs Excise Clerk to Express and Postal Computing Clerk.

ONTARIO

STRATFORD: James Stewart, from Customs Excise Clerk to Collector of Customs and Excise, Grade 2.

ADMINISTRATIVE

Miss B. Zumar, from Stenographer, Grade 2, to Stenographer, Grade 3.

TRANSFERS

R. T. McLay, from Special Exciseman, Grade 1, Hamilton, Ont., to Special Exciseman, Grade 1, Waterloo, Ont.

W. H. Thornton, from Special Exciseman, Grade 2, Vancouver, B.C., to Special Exciseman, Grade 2, New Westminster, B.C.

PROMOTIONS AND TRANSFERS

A. D. Nicholson, from Customs Excise Enforcement Officer, Richmond Road, N.B., to Customs Excise Clerk, Woodstock, N.B.

F. L. Whiting, from Customs Excise Enforcement Officer, Stanhope, P.Q., to Customs Excise Examiner, Coaticook, P.Q.

K. M. Woodcock, from Customs Excise Enforcement Officer, Upper Mills, N.B., to Customs Excise Examiner, St. Stephen, N.B.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1929 AND 1930

—	1929	1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,798,286 05	10,478,497 36		
Less Refunds and Drawbacks	1,590,550 42	1,696,494 14		
Net	12,207,735 63	8,782,003 22	3,425,732 41	....
Excise Taxes	5,737,193 52	2,954,381 20		
Less Refunds and Drawbacks	36,378 43	48,693 87		
Net	5,700,815 09	2,905,687 33	2,795,127 76	....
Excise Duties	5,871,836 12	4,540,412 93		
Less Refunds and Drawbacks	23,623 27	43,210 35		
Net	5,848,212 85	4,497,202 58	1,351,010 27	....
Sundry Collections	74,427 74	76,334 28		
Less Refunds and Drawbacks	3 60	74 41		
Net	74,424 14	76,259 87	....	1,835 73
Net Totals	23,831,187 71	16,261,153 00	7,571,870 44	1,835 73
Net Decrease	....	....	7,570,034 71	

TOTALS FOR NINE MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	155,033,452 21	117,204,316 76		
Less Refunds and Drawbacks	13,239,670 72	13,568,566 36		
Net	141,793,781 49	103,635,750 40	38,158,031 09	
Excise Taxes	49,796,201 10	30,404,117 82		
Less Refunds and Drawbacks	577,851 52	496,799 65		
Net	49,218,349 58	29,907,318 17	19,311,031 41	
Excise Duties	52,653,692 12	47,092,627 25		
Less Refunds and Drawbacks	547,213 12	587,290 45		
Net	52,106,479 00	46,505,336 80	5,601,142 20	
Sundry Collections	926,254 10	931,582 66		
Less Refunds and Drawbacks	660 60	1,492 14		
Net	925,593 50	930,090 52	....	4,497 02
Net Totals	244,044,203 57	180,978,495 89	63,070,204 70	4,497 02
Net Decrease	....	....	63,065,707 68	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1929 AND DECEMBER 1930

—	December, 1929	December, 1930	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	611,293 86	745,809 32	....	134,515 46

TOTALS FOR NINE MONTHS

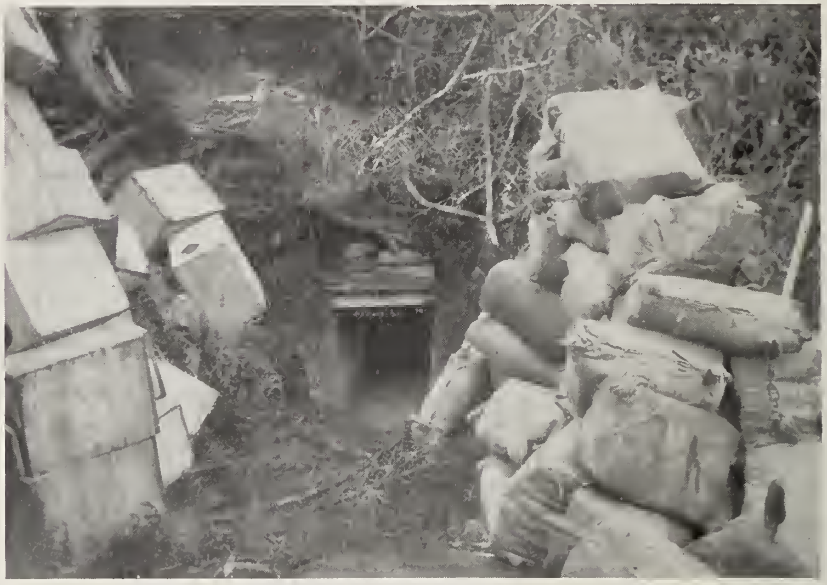
—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	66,463,232 80	68,974,740 59	....	2,511,507 79

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER AND THE NINE MONTHS ENDED DECEMBER 1929 AND 1930

	December, 1929		December, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		88,520,355		66,819,668
Total Exports (Foreign Produce)		1,956,886		1,233,100
Principal Items of Exports—:				
Wheat ... Bush.	15,960,792	20,485,932	22,230,397	14,241,020
Wheat flour ... Brls.	604,979	3,613,712	601,894	2,496,194
Fish ... Cwt.	626,866	3,570,213	561,009	2,919,440
Furs ... $		553,857		807,485
Meats ... Cwt.	54,511	1,088,242	24,241	451,832
Cheese ... Cwt.	49,625	1,009,787	40,254	634,918
Planks and Boards ... M ft.	115,631	3,003,555	93,828	2,004,720
Wood pulp ... Cwt.	1,316,942	3,382,896	1,085,569	2,577,546
Newsprint ... Cwt.	4,403,410	12,994,162	4.509,903	12,469,546
Automobiles and parts ... $		2,245,856		1,672,097
Copper, unmanufactured ... Cwt.	201,804	3,076,910	116,909	1,526,841
Nickel, unmanufactured ... Cwt.	89,421	1,971,930	71,145	1,485,211
Imports entered for Consumption—Free goods		30,083,813		23,264,909
Imports entered for Consumption—Dutiable goods		54,281,342		37,195,423
Total Imports entered for Consumption		84,365,155		60,460,332

	Nine months ended December 1929		Nine months ended December, 1930	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		890,465,841		656,113,905
Total Exports (Foreign Produce)		19,261,400		14,045,619
Principal Items of Exports:—				
Wheat ... Bush.	153,687,017	187,722,619	184,442,015	157,755.170
Wheat flour ... Brls.	6,229,788	35,658,433	5,850,606	27,741,733
Fish ... Cwt.	3,308,755	27,131,559	2,838,415	22,700,366
Furs ... $		12,149,437		8,571,503
Meats ... Cwt.	622,240	12,443,773	234,114	5,110,823
Cheese ... Cwt.	900,061	17,760,481	778,761	12,589,498
Planks and boards ... M ft.	1,407,206	37,028,433	1,085,585	26,693,810
Wood pulp ... Cwt.	12,798,743	32,718,766	10,641,973	26,864,730
Newsprint ... Cwt.	37,939,012	111,454,728	34,855,619	99,434,198
Automobiles and parts ... $		31,360,324		14,430,208
Copper, unmanufactured ... Cwt.	1,632,594	25,954,472	1,519,076	18,506,341
Nickel, unmanufactured ... Cwt.	764,186	18,216,345	617,572	13,686,694
Imports entered for Consumption—Free goods		337,470,500		269,679,467
Imports entered for Consumption—Dutiable goods		632,193,018		460,312,346
Total imports entered for Consumption		969,663,518		729,991,813

TRICKS THAT ARE VAIN



FOR ways that are dark and tricks that are vain the smuggler of liquor is peculiar. A seizure reported recently by officers of the Preventive Service covered 485 gallons of alcohol and 799 bottles of liquor, valued at $13,000. This liquor was found *cached* in a concealed cave built of earth and stone in an isolated and almost inaccessible spot on the seashore of the Bay of Fundy, near New River, Charlotte County, New Brunswick. This is a big haul of contraband, and was made only after extensive patrols and searches on a wild and desolate part of the coast.

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February, 1931

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Illicit Still Hidden In Pine Grove
One of largest ever found in Manitoba

Handling Avalanche Of Holiday Parcels
Facts and Figures from Customs Postal Branches

Busy Winter Season At Halifax
Much activity along the port waterfront

Increasd Tourist Travel In New Brunswick
Summary of traffic recorded in 1930

The Department's Long And Strong Arm
Preventive Service record for nine months

Income Tax Revenue By Districts
Details of Collection throughout Dominion

Canada's Trade And Revenue
Figures prepared to end of January

Editorial, Letter Bag, Question Box, Rulings

Two Essentials

FROM its inception the REVIEW has stressed the importance of courtesy and service. They are two essentials in the equipment of a National Revenue officer brought into contact with the public. It must be remembered that first impressions are often lasting ones, and the tourist or traveller visiting Canada who is received courteously and with helpful consideration by examining officers on ships, trains, bridges and tunnels, is bound to be favourably impressed, and form a friendly, neighbourly opinion of the country and its people. The officer who is surly and discourteous does the Department a disservice. In the past the record of the Department in the matter of courtesy and service of its officers has been an enviable one, and co-operation by all ranks will ensure its continuance.

An Unusual Query

THE Department is called upon to determine many cases of tariff status of imported goods referred for decision by collectors and importers who are in doubt as to the proper tariff item to be applied on importation. An unusual query of this nature, relating to an article not specifically referred to in the tariff, was received recently when a collector requested advice as to the tariff status of a house which a resident desired to import by moving it from an adjacent farm across the frontier to his Canadian property.

Death of G. B. Fowler

BY the death in his fifty-four year of George B. Fowler, Divisional Chief for Ontario of the Customs-Excise Preventive Service with headquarters at Toronto, a well-known figure is removed from the activities of the Department. The late Mr. Fowler was a thoroughly capable and conscientious officer, who served the Department faithfully and well, and his passing, following an illness of several months' duration, is deeply regretted by his confreres. George Fowler joined the Preventive Service at headquarters in 1912, and was promoted to be Divisional Chief with headquarters in Toronto in 1927. A quiet, unassuming man, he gave of his best to the Service, and won the esteem of the Executive heads of the Department. George Fowler's last visit to the Department was in February, 1930, when he attended the Conference of Divisional Chiefs with F. W. Cowan, the Chief of the Preventive Service. It was noticed then that he was in poor health, but few of his departmental friends realized that he would never cross the familiar threshold of the Connaught Building again. After a long and distressing illness, borne with quiet fortitude, he passed from the sight of his fellows on January 5, 1931. His death leaves a gap in Departmental ranks which will not be filled readily.

Some Curious Christmas Gifts

EACH December the flood-gates open, and a strange assortment of Christmas gifts from all over the world pours in upon the Customs Express and Postal Parcels branches of Canadian ports. These consist mainly of toys and radios, clothing and toilet articles, books and ornaments, plum puddings and Christmas sweets, and occasionally racoons, monkeys, minks, badgers, turtles and frogs. Six pairs of blue foxes recently arrived at the Express branch at Winnipeg having been shipped from Greenland via Sweden and Halifax. These were followed soon afterwards by a pair of Shetland ponies from Scotland. Christmas delicacies consisted of frogs' legs, shrimps, oysters, dressed poultry, plum puddings, figs, dates, spices, candied fruits and chocolates.

During the Christmas season officers have to be especially watchful for alcoholic liquors and tobacco, often concealed in packages, or not declared when the contents are enumerated.

While the contents of some parcels are mystifying and difficult on examination to classify, others proclaim their contents unmistakably, even before being opened. In the latter class are certain brands of cheese. Such packages are often carefully placed outside on the fire-escape to await their claimants. Invariably contact with the public is most cordial, excepting perhaps when contraband goods must be seized, or when the recipient of a parcel feels imposed upon when having to pay duty on an expensive Christmas gift. But taken all in all a spirit of courtesy and good-will reigns on both sides of the counters of Postal Parcel and Express Branches throughout the Dominion, not only at the Christmas season but throughout the year.

To and Fro Over the Border

TOURISTS passing inwards at Rock Island, Que., are surprised when told that to travel the shortest route to Sutton, about forty miles away, they would have to report at eight Customs offices. The shortest main road passes around the southern end of Lake Memphramagog and then via the Missisquoi River Valley, which winds back and forth without regard to international boundaries. The Customs offices on this route are Rock Island, Que.; Derby Line, Vermont; North Troy, Vermont; Highwater, Que.; Glen Sutton, Que.; East Richford, Vermont; Richford, Vermont; and Abercorn, Que. The scenery viewed, however, as one rolls around the hills soothes the irritation of the many stops, and this road is consequently fairly well travelled. Glen Sutton, Que., an intermediate point on this road, and therefore probably best able to judge the traffic, reports 20,408 cars reporting from June 1 to October 31, 1930.

The Long and Strong Arm

ONE of the outstanding features of the Department's activities during the past year was the sustained and excellent work of the Customs-Excise Preventive Service. This service, which is under the energetic supervision of F. W. Cowan, Chief Preventive Officer, copes with smuggling activities by land and sea, unearths illicit stills, and safeguards the revenue by investigating cases of goods imported at an undervaluation. It is in reality the Department's long and strong arm of the law, and its vigilance in protecting the revenue is constant and untiring.

Over four hundred officers, stationed at border points, and patrolling the thousands of miles of coast and inland waters with cruisers and patrol boats, guard the boundaries and gateways of the Dominion. For the nine months period, April to December, 1930, the Preventive Service effected 3,704 seizures. Of these 2,730 were Customs seizures and 974 Excise. Seizures effected for the nine months period of the previous year totalled 3,294, and for the corresponding period in 1928 the total was 2,794. The seizures included 25,789 gallons of spirits, 23,292 gallons of alcohol, 18,035 gallons of beer, 636,673 cigarettes, 1,262 cigars, 2,117 pounds of tobacco, 323 ounces of narcotic drugs, 220 complete stills, 45 vessels, 364 automobiles.

These figures furnish striking proof of the value of thorough and efficient organization, and the adoption of aggressive business methods. Over 3,000 miles of coastline have to be covered in the maritime provinces, and the fact is apparent that the task of preventing smuggling operations is a heavy one. Commercial smuggling, however, has been greatly reduced, especially in Ontario and Quebec, and few complaints have been received from merchants at border points.

December, 1930, showed an increase of 100 seizures reported, over December, 1929. The figures were:—Seizures reported 375; Customs 243, Excise 132. For December, 1929, seizures totalled 275; Customs 204, Excise 71.

By provinces seizures received during December, 1930, were:—

Prince Edward Island, Customs 8, Excise 1; Nova Scotia, Customs 32, Excise 3; New Brunswick, Customs 27, Excise nil; Quebec, Customs 35, Excise 63; Ontario, Customs 81, Excise 15; Headquarters (Ottawa), Customs 12, Excise 7; Manitoba, Customs 6, Excise 11; Saskatchewan, Customs 7, Excise 23; Alberta, Customs 15, Excise 7; British Columbia, Customs 20, Excise 2.

Included in the foregoing seizures were 5,467 gallons of spirits, 1,471 gallons of alcohol, 39,480 cigarettes, 763 pounds of tobacco, 33 complete stills, 4 vessels, 53 automobiles.

By provinces seizures received from April 1 to December 31, 1931, were:—

Prince Edward Island, Customs 96, Excise 16; Nova Scotia, Customs 486, Excise 48; New Brunswick, Customs 113, Excise 10; Quebec, Customs 457, Excise 306; Ontario, Customs 983, Excise 152; Headquarters (Ottawa), Customs 110, Excise 23; Manitoba, Customs 142, Excise 89; Saskatchewan, Customs 104, Excise 249; Alberta, Customs 80, Excise 63; British Columbia, Customs 159; Excise 18.

The First Cheese Factory

FROM the early days when first the French Colonists prepared their *fromage raffiné,* to the present time, the manufacture and export of cheese has held an important place amongst Canadian industries. The first modern cheese factory to be established in this country was built in Oxford County Ontario, in 1864. Shortly afterwards factories were established in other parts of Ontario and also in Quebec, New Brunswick and Nova Scotia. By the year 1868 Canada was exporting six million pounds of cheese. This output rapidly increased until by 1904 Canadian cheese exports amounted to 233,980,716 pounds. Since that date, however, exports have declined. For the fiscal year ended March 31, 1930, cheese exports totalled 92,293,700 pounds, valued at $18,278,004. Of this amount 83,156,200 pounds valued at $16,224,694 went to the United Kingdom, and 6,786,700 pounds valued at $1,498,833 to the United States. Other buyers of Canadian cheese include Newfoundland, the British West Indies, China, Belgium, Germany, Cuba, and British South Africa.

His Bounden Duty

THE *Editor* is indebted to R. B. Stevenson, Customs officer at Flathead, B.C., for a copy of *The Geneva Gazette*, Geneva, New York, bearing date of May 21, 1823. In this issue are published instructions to importers by *A. Jones, Customs House Office, Prescott, Upper Canada*, dated May 7, 1823. The instructions are:—

> Having received instructions from the head of my department to act in conformity to a late act of the Imperial Parliament of the 3d year of George the 4th, Chap. 119; I am in duty bound to notify all those concerned in the navigation of the St. Lawrence, that for the future all American vessels or boats which shall have imported into either the Upper or Lower Province, any articles other than those enumerated in schedule (A) are liable to seizure. I shall, therefore, consider it my bounden duty to seize any vessel or boat which shall have so transgressed; and in order to do away the pleas of ignorance hereafter, I annex a true copy of schedule (A), viz:
>
> Asses, Barley, Beans, Biscuit, Bread, Beaver and all sorts of fur, Bowsprits, Calavances, Cocoa, Cattle, Cochineal, Coins and Bullion, Cotton wool, Drugs of all sorts, Diamonds and Precious Stones, Flax, Fruit and Vegetables, Fustick, and all sorts of wood for Dyer's use, Flour, Grain, of any sort, Garden Seeds, Hemp, Heading Boards, Horses, Hogs, Hides, Hay, Hoops, Hardwood and mill timber, Indigo, Live Stock of any sort, Lumber, Logwood, Mahogany, and other woods for Cabinet wares, Masts, Mules and Neat Cattle, Oats, Peas, Potatoes, Pitch, Rye, Staves, Shingles, Skins, Sheep, Tar, Tallow, Tobacco, Turpentine, Tortoise Shell, Wool, Wheat, Yards.

Look at Those Fish

ROUTINE correspondence at ports is sometimes enlivened by humourous touches. The Customs Express Branch at Winnipeg received the following letter recently from an indignant fish dealer who was returning a shipment as unsatisfactory:—

> I received your Saturday shipment and for to see what kind of fish you sent me, but my Heavens look at these fishes. I only wish the man who packed these fishes, his hands got paralized. What does he think that I steal money to pay him. Just look at these fish! It's not fit for a dog to eat. Use your own judgment Gentlemen, I have nothing else to say, I'm shipping fish back.

Big Importation of Tomatoes

THE largest shipment of tomatoes ever made to Canada, comprising 14,412 cases, or about 31 carloads, arrived at Halifax recently on the steamship *Lady Somers* from West Indian ports. The cargo included eleven cars of bananas and other fruits.

Exports of Rubber Goods

CANADA is one of the world's largest manufacturers of rubber goods. For the year ending March 31, 1930, rubber and its products exported from this country amounted to $32,248,353. Pneumatic tire casings constituted the largest single item in these exports, totalling for the year $15,873,678. These were shipped to 46 different countries. The largest buyer of Canadian-made tires was New Zealand which imported 216,311 tires, valued at $2,118,731. The next largest buyer was Argentina which imported 212,803 tires, valued at $1,554,968. British South Africa came third, buying 176,106 tires, valued at $1,513,868, and British India fourth with 126,122 tires, valued at $1,126,462.

Canada's importations of raw material for these manufactures, in the form of gutta-percha, crude caoutchouc or india-rubber, during the fiscal year, totalled 73,327,150 pounds, valued at $14,711,057. These importations were principally from the United States, although small quantities of raw rubber were also imported from the following countries:—Straits Settlements, 3,104,163 pounds, valued at $608,220; Ceylon, 187,952 pounds, valued at $42,818; Dutch East Indies, 30,658 pounds, valued at $6,570; United Kingdom, 6,739 pounds, valued at $2,996.

HERE AND THERE

Letters in which the writer declines the ring usually indicate shattered romance, but the following communication received by the Superintendent, Customs Postal Parcel Branch, Winnipeg, is somewhat different. It is just the writer's way of informing the Customs that she declines to pay duty on an article addressed to her. It reads:—

> I did not know there would be any duty to pay, so I don't want the ring, because it said absolutely free. I would like to have nothing more to do with you. Thank you.

The musty files of newspaper clippings bearing on the early days of the Customs and Excise, and which from time to time find their way to the *Editor's* desk, make interesting reading. One story, for instance, clipped from a Montreal newspaper of October 27, 1886, relates how officers of the old *Inland Revenue Department* coped with the makers and purveyors of adulterated foods. The clipping reads in part:—

> The adulteration of all kinds of food has been found to be much more generally carried out than was previously supposed, and the Collector of Excise has deputed Mr. Watkins, the gentleman well known in connection with the seizure of several illicit distilleries last year, to take this matter in hand. Several cases have been discovered in which stuff was sold as coffee which was composed of less coffee than anything else, being adulterated with chicory, pea meal and other ingredients to the extent of more than fifty per cent. In some mixtures there was so little coffee that there was little taste of the aromatic bean in it. In one sample analyzed, there was found an unusual amount of baked pea meal, and the public analyst had some difficulty in accounting for the decidedly spicy taste the alleged coffee possessed until he discovered that a quantity of ground tobacco had been added to the otherwise tasteless mixture to give it some flavour. Mr. Watkins subsequently made an examination of the factory in which this savoury mess had been concocted, and found a large consignment of tobacco in the leaf, dried and stored, ready to be manufactured into coffee. Having already gone into the question of the adulteration of coffee, Mr. Watkins is now engaged on instructions from Ottawa in examining into the purity of the city's milk supply. So far Mr. Watkins has collected thirty-six samples of milk from city dealers, and of these only nine have come up to the standard, the rest being referred to the analyst. The presumption in all of these cases is that the milk has been robbed of some of its cream, and water or other foreign matter added. The last sample examined which had but two per cent of cream was as yellow as a Mongolian's skin, and appeared to be little else than a mixture of skim milk and chalk.

The following may be of interest to the women of the Service in Canada:—

The marked success of women students in recent examinations has convinced many observers that before very long, if women are allowed to compete freely with men for positions in the public services, France will no longer be administered mainly by men, writes the Paris correspondent of the *London Daily Telegraph*. One suggested explanation is that men of ability are no longer attracted by the somewhat limited opportunities of the Civil Service, preferring to seek fame and fortune in industry, in medicine, or in the law courts.

Whatever the true explanation may be, it appears impossible to ignore the truth, somewhat ironical in view of the fact that women cannot vote in France, or be elected to the Chamber of Deputies, that the feminization of the public services is progressing steadily. It is already evident that an attempt may be made to prevent this social revolution. Only recently it was decided not to allow women to compete in an examination for a post in an important administrative department.

The original steamboat *William IV* was built in Gananoque in 1832, and was purchased by Calvin and Cook, of Garden Island, opposite Kingston, from A. Jones, of Prescott, in June, 1847. For eleven years she was used as a tug, and in 1858 her hull was placed on the west side of the marine railway at Garden Island, to serve as a breakwater; and all that is left of it lies there still. When the hull was placed as stated, the machinery was removed, and in 1860 it was put into another hull which was called *William* and used till 1876, when the engine and boiler were broken up for scrap. The *William IV* had four smokestacks all the time she was in use. When the machinery was transferred to the *William* in 1860, some changes were made in the boilers which, it was thought, would obviate the necessity of the two extra stacks, and she started out with two only. But a few months afterwards they were replaced, and remained in her till she was dismantled in 1876.

BUSY WINTER SEASON AT PORT OF HALIFAX

Excellent Facilities for Berthing of Large Vessels

THE present winter season promises to be a successful one at the port of Halifax. Ocean vessels numbering 315 were scheduled to call at this port for passengers and freight during the winter.

In addition to these, 75 freight steamers are booked to land and load cargoes during the season. At the opening of the season arrangements were made whereby the Canadian National Railways will run trains in conjunction with 43 steamers, belonging to the Cunard, Anchor-Donaldson, White Star and allied lines, which sail from Halifax between November 10, 1930, and April 20, 1931.

The present pier accommodation, which includes a quay wall measuring 2,007 feet, the largest in any North American Atlantic port, is sufficient for berthing 20 ocean liners at one time. An additional pier, to be 1,250 feet long and 280 feet wide, is under construction and will probably be completed by September, 1931.

Shipping lying at the ocean terminus at Halifax. There is accommodation at this pier for four ocean steamers at one time, with side dockage for other large vessels.

Increased Facilities

Increased facilities for handling incoming and outgoing freight is making this port one of the most important on the Atlantic Coast. With the close of navigation on the St. Lawrence route Canadian shippers and importers look to winter ports on the Atlantic seaboard, and the port of Halifax shows a marked increase in both east and west bound tonnage each season. Every facility is provided for the speedy and efficient handling of passengers, so that their impressions on arrival in Canada at this port should be favourable.

The port is also provided with splendid cold storage facilities. A modern cold storage plant for handling perishable goods was completed in 1927 at a cost of $2,500,000. The grain elevator with its new extension has a capacity of 2,200,000 bushels.

During 1929 ocean going steamships entering and clearing at Halifax totalled 1,800; coastwise vessels totalled 2,700.

New Traffic Feature

A new feature of traffic at this port has developed during the past few months in the warehousing and shipping of large quantities of seed and table potatoes. This business originated in Prince Edward Island, and in order to care for it the Halifax Harbour Commissioners have established special storage facilities.

Up to the first week of January, 1931, a total of 115,000 sacks of 150 pounds each—approximately 9,000 tons—of seed potatoes have been exported; and approximately 7,000 tons of table potatoes are in sight to pass through this port during the balance of the month of January.

Arrangements have been made to hold this traffic on a permanent basis, and the Harbour Commissioners are hopeful that it will materially increase the export tonnage at this port.

Customs Collections Increase

For the calendar year ending December 31, 1930, Customs import duties collected showed a substantial increase over the year 1929. Increases were registered also in collections of Excise duties and sundries, with a decrease in Excise taxes. The following statement shows the revenue at Halifax in 1930 compared with 1929:—

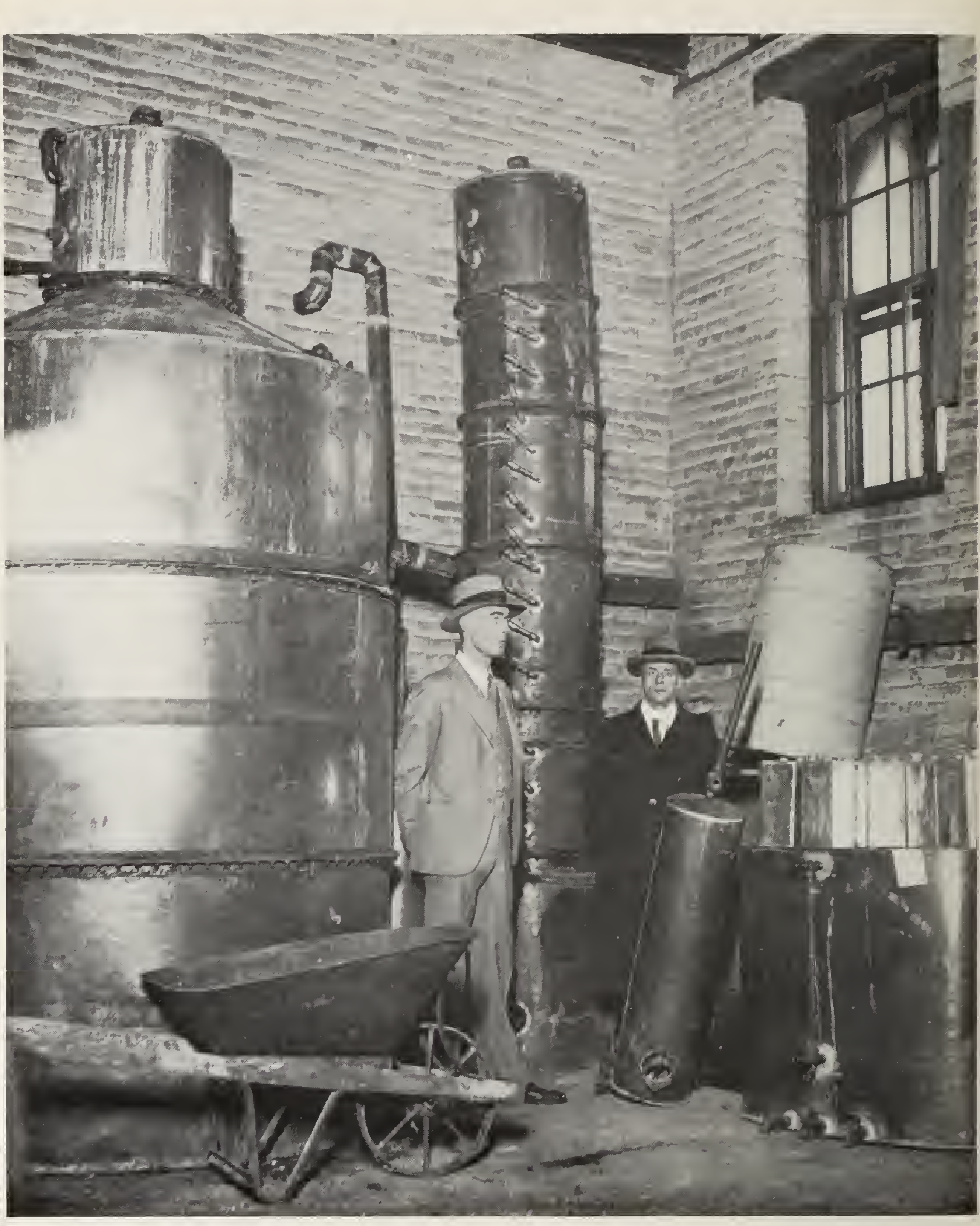
Calendar year 1930, Customs import duties, $2,713,731; 1929, $2,409,884. 1930, Excise taxes, $306,538; 1929, $370,065. 1930, Excise duties, $183,889; 1929, $65,377. 1930, sundry collections, $123,909; 1929, $7,895. 1930, pilotage, $108,719; 1929, $112,040. 1930, steamship inspection fees, $12,472; 1929, $14,120. 1930, sick mariners' fund, $42,850; 1929, $43,199. 1930, signal station fees, $1,284; 1929, $1,312. 1930, fumigation of vessels, $3,158; 1929, $2,903. 1930, marine register, $11; 1929, $4. 1930, total, $3,496,566; 1929, $3,026,803.

CLEVER TRICK DETECTED

Silk Dresses Seized in Car on Peace Bridge

THE best laid schemes of smugglers are often circumvented by the vigilance of Customs officers. Not long ago an automobile crossed the Peace Bridge from Buffalo, and to all outward appearances it was just an ordinary car, one of thousands which daily use this artery between Canada and the United States. The Customs officer at the Fort Erie end of the bridge noticed, however, on opening the door of the automobile that new tacks had been placed in the upholstering of the doors. This was ripped off and in the two compartments were found 28 silk dresses. These were seized and the driver of the car was prosecuted. Another little scheme had been frustrated by the vigilance of an examining officer.

This illustration shows automobile seized at Canadian end of Peace Bridge, containing 28 silk dresses hidden inside the upholstering of the doors.



This illustration shows one of the largest illicit stills ever found in Manitoba by Custom-Excise officers. In the photograph, from left to right, are M. F. E. Anthony, Special Officer; C. Knowles, Assistant Inspector, Winnipeg.

STILL HIDDEN IN DENSE PINE GROVE

Manitoba Officers Find Large Plant Cleverly Concealed

HIDDEN in a pine grove on a farm near Springfield, Manitoba, one of the largest stills yet to be seized in that province was found recently by officers of the Preventive Service. A large frame building, measuring 60 by 30 feet. housing the still, was near the centre of the woods, and even the roof was covered with cut pine trees to prevent detection from the air. Tell-tale fumes of mash, however, were noticed by someone in the neighbourhood, and reported to officers of the Preventive Service. Early one morning five officers approached the building, unobserved, and succeeded in arresting the four men at work there. The owner of the farm was also put under arrest. Fines amounting to $1,900 were imposed in the Police Court.

Beside the 1,800 gallon still the seizures also included a large steam boiler, 150 wooden barrels, 24 100-pound sacks of sugar, 205 1-gallon tins, and 52 sacks of coke.

INCREASED TOURIST TRAVEL

MOTOR tourist travel to New Brunswick from the United States was 44 per cent greater in 1930 than in the previous year.

Permits issued for tourist automobiles from the United States at Canadian Customs houses at international boundary points in this Province for stays of longer periods than 24 hours totalled 53,269 for the first eleven months of 1930. There has been, at the same time, an equally large if not larger increase in the volume of tourist travel to New Brunswick from other Canadian Provinces during 1930, it being estimated that inter-provincial tourist travel was at least five times as great in 1930 as in 1927.

The following figures show the number of tourists's cars from the United States for which tourists's permits were granted for periods over 24 hours but not exceeding 60 days by Canadian Collectors of Customs at the ports of entry in New Brunswick during 1930 up to November 30th, as compared with the totals for the previous year:—

Andover, 1930. 4,992, 1929, 3,250; Aroostook Junction, 1930, 7, 1929, 10; Bloomfield, 1930, 252, 1929, 128; Centreville, 1930, 1,257, 1929, 927; Clair, 1930, 1.749, 1929. 1,141; Connors, 1930, 132, 1929, 111; Debec. 1930, 8, 1929, 7; Edmundston, 1930, 5,332, 1929, 1.761; Fosterville, 1930, 285, 1929, 191; Four Falls, 1930. 838, 1929, 292; Grand Falls, 1930, 5,733, 1929, 2.227; Green River, 1930, nil, 1929, 52; Milltown, 1930, 562. 1929, 290; McAdam, 1930, 2, 1929, 22; North Head, 1930, 4, 1929, 13; Richmond Road, 1930, 10,155, 1929, 7,737; River de Chute, 1930, 694, 1929, 376; St. Croix, 1930, 1.281, 1929, 1,060; St. Stephen, 1930, 14,245, 1929, 13,091; St. Hilaire, 1930, 53, 1929, 50: St. Leonard, 1930, 5,483, 1929, 4,202; Saint John, 1930, 147, 1929, 168; Woodstock, 1930, 4, 1929, 8; Total, 1930, 53,215, 1929, 37,115.

LESS CIGARETTES AND CIGARS

A DROP in the quantity of cigars and cigarettes entered for consumption in December, 1930, compared with December, 1929, is shown by statistics prepared by the Excise Division. An increase in cut tobacco and foreign raw leaf tobacco is indicated. Total Excise duty collected in December, 1930. was $4,271,133; in December, 1929, $5,580,427.

The comparative statements are:—

Comparative statement of Excise duty collections during the months of December, 1929, and December, 1930:—

December, 1930, spirits potable, $1,114,947; December, 1929, $2,029,746. December, 1930, spirits, non potable, $89,016; December, 1929, $73,317. December, 1930, malt, $240,054; December, 1929, $303,050. December, 1930, cigars, $35,754; December, 1929, $49,931. December, 1930, cigarettes, $1,958,473; December, 1929, $2,405,795. December, 1930, manufactured tobacco, $371,571; December, 1929, $300,005. December, 1930, foreign raw leaf tobacco, $437,144; December, 1929, $401,740. December, 1930, beer, $24,013; December, 1929, $16,701. December, 1930, licences, $157; December, 1929, $140.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1929, and December, 1930:—

December, 1930, tobacco, cut, 1,312,936 pounds; December, 1929, 965,154 pounds. December, 1930, tobacco, plug, 471,292 pounds; December, 1929, 451,256 pounds. December, 1930, cigarettes, number 326,391,970; December, 1929, 400,816,890. December, 1930, cigars, number 11,408,452; December, 1929, 16,050,944. December, 1930, snuff, 75,125 pounds; December, 1929, 85,357 pounds. December, 1930, foreign raw leaf tobacco, 1,064,933 pounds; December, 1929, 968,693 pounds.

HANDLING THE AVALANCHE OF HOLIDAY PARCELS

Glimpse of Christmas and New Year's Rush at Ports

IN the December number of the REVIEW an article appeared dealing with the preparations made at the Customs Postal Parcels Branches of the larger ports throughout the Dominion to deal with the flowing tide of Christmas and New Year's packages from all over the world. The following article based on information courteously supplied to the REVIEW by Collectors, gives some interesting facts and figures regarding the annual avalanche of these wrapped tokens of friendship and good-will.

HEAVY AT HALIFAX

The Customs Postal Parcels Branch at Halifax, consisting of five officers under the supervision of a Senior Clerk, was kept very busy handling the Christmas rush of mail last December. Approximately 21,000 parcels passed through their hands during the month. Many of these parcels had to be distributed to various parts of Nova Scotia.

At the Express Branch over 2,000 packages were handled during the same period, by the staff of three officers, under the supervision of a Senior Clerk. Parcels were received from far distant points including South Africa, Australia, India, Alaska, South America, and nearly every European country.

AT SAINT JOHN

The Customs Postal and Express Branches at Saint John, New Brunswick, experienced in December, 1930, one of the heaviest Christmas seasons in their history. From December 20 to Christmas Day appraisers and clearance clerks were kept busy from 9 in the morning until 10 at night, and served an average of 150 people each day. A statement of work handled at each branch for December follows:—

Customs Postal Parcels Branch: parcels received 2,617, entries 136, duty collected $3,088.

Customs Express Branch: parcels received 995, entries 86, duty collected $4,202.

AT MONTREAL

At Montreal the Customs Postal Parcels Branch required the services of thirty additional officers, recruited from other divisions of the port, in order to cope with the Christmas rush in December, 1930. During the latter half of the month 1,000 sacks of mail, containing 20,000 parcels were received at this branch. Business was handled efficiently, and complaints from the public, regarding the service rendered, were seldom heard. In this respect it was considered the best Christmas season yet experienced at the port.

Total duty collected at the Customs Postal Parcels Branch, Montreal, in December, was $86,250.

AT OTTAWA

As in former years, the Customs officers of the port of Ottawa co-operated with the Post Office officials in dealing with the very large number of postal parcels received from other countries during the Christmas season. The Customs staff worked extra hours during the days and evenings preceding the holiday, so that the parcels might be promptly transferred to the Post Office for delivery. It is estimated at the port that a greater number of parcels were received than during the previous Christmas season, but the values were noticeably lower than in 1929.

F. M. Journeaux, Collector, received the following letter from W. H. Pennock, Postmaster:—

> I would like very much to take this opportunity of thanking you for your co-operation during the Christmas season when you had your men help us out from December 21st to 24th inclusive, releasing Customs' parcels, thereby expediting delivery from the schools.

RUSH AT TORONTO

The regular staff at the Customs Postal Parcels Branch, Toronto, was aided in handling the heavy Christmas mails, which arrived all through December, 1930, by the addition of fifteen experienced officers from other branches where business at that time was lighter.

During December 12,500 sacks of mail were sorted at this branch. Many thousands of packages were placed in "forward" bags and sent to various ports and outports in Ontario.

Thousands more, of small monetary value, were stamped "duty free," and returned to the Postal Department for delivery. Packages of apparently dutiable goods, numbering 44,250, were sent to the Customs Postal branch for the collection of duty. This was an increase of 2,500 packages compared with December, 1929. Other figures for December, 1930, were: entries received 3,529; duty collected $72,388.

At the Express branch 25,525 packages were handled during the month; entries received totalled 5,058; duty collected $346,649.

No Congestion

In sending a statement of holiday business at the Toronto Customs Postal Branch to the Review, J. H. Bertram, Collector, stated that the packages received, although more in number, averaged less in value.

With the co-operation of the sorting staff and the Postal officials, there was no congestion, and every day's mail was sorted before the staff left for the night. Postmaster Lemon, on visiting the sorting room stated he had never seen this work so efficiently handled. Every member of his staff worked faithfully, and there were practically no complaints from the public.

Many of the packages received were wrapped with great care, even though the contents were not very valuable. Officers waiting on the public were particular in re-wrapping the parcels which were opened, so they reached the parties to whom they were sent in the condition in which they were forwarded by the senders.

Busiest Day at Winnipeg

The busiest day ever experienced at the Customs Postal Parcels Branch, Winnipeg, was Friday, December 26, 1930, when 794 bags of overseas mail, containing 10,000 parcels, were received. Two factors contributed to this result; Christmas Day was declared a full postal holiday, also the overseas mails, timed to reach Winnipeg before Christmas, arrived a day late, the mail boats being delayed off the coast of Nova Scotia. Officers at the Postal Branch worked that day from early morning until late at night releasing duty free parcels. In addition to these overseas mails, thousands of parcels from the United States were examined.

Duty collected at the Postal Branch, Winnipeg, during December, amounted to $16,229. Of this amount $13,537 were taken in small collections. Entries totalled 965, dutiable parcels 15,794.

The number of parcels containing tobacco, cigars, cigarettes and playing cards was less than in 1929, nevertheless requisitions for stamps for these articles during the last ten days of December totalled 118.

Business transacted at the Express Branch for the month of December was as follows: packages delivered 5,263; entries received 940; duty collected $43,046.

Efforts Appreciated

Expressions of appreciation for work well done are always helpful. Thomas T. Bower, Postmaster at Winnipeg, wrote the Acting Collector of Customs at Winnipeg, D. J. Scott, asking him to convey his thanks to the Postal Branch staff for their efficient co-operation during the busy Christmas season in 1930.

Active at Regina

The Christmas rush in the Postal Parcels Branch at Regina came up to expectations. Parcels commenced to arrive early in December, and gradually increased in volume until the peak period was reached a few days before Christmas Day. The mail came through earlier than in former years and the volume was in excess of a year ago. This meant that the last-minute congestion was avoided. Customs officers met all mail trains at the Union Station and eliminated Great Britain and European mail packages destined for Western points.

The regular Customs Postal staff was increased to take care of the heavy mail during the rush periods, and with the additional space provided for the Customs officers in the Post Office Building, and the new quarters in the Long Room, the work was more expeditiously handled than ever before; consequently greater service was given the general public.

At Calgary

Parcels numbering 98,456 were handled at the Customs Postal Branch, Calgary, Alberta, during December, 1930. The Christmas mails from Great Britain consisted of 1,706 bags, containing a total of 18,456 parcels. Four thousand bags of mail arrived from the United States with a total of 80,000 parcels.

While the quantity of Christmas parcels received equalled that received for the same period in 1929, the value for duty was less, consequently a larger percentage was passed duty free as casual donations.

Owing largely to improved facilities no difficulties were experienced in dealings with the public.

At Edmonton

At the port of Edmonton, Alberta, the Christmas rush was heavy. For the month of December, 1930, at the Customs Postal Parcels Branch 5,114 packages were received; duty collected totalled $4,515; entries received 275. At the Express Branch 840 packages were received; duty collected totalled $3,330, entries 117.

At Vancouver

Mails arriving at the Customs Postal Parcels Branch, Vancouver, during the last week in November, 1930, and subsequent mails, showed an increasing proportion of Christmas packages, but the real rush did not come until December 13, when the first of the large British mails reached the city. From that date the postal parcels branch worked under the usual seasonal pressure. Each day all available express and postal computing clerks were required at the counter clearing the packages, while two more clerks were kept busy supplying them as the advice cards were presented by parcel seekers.

For the month of December, 1930, a total of 18,958 packages were handled at the Customs Postal Parcels Branch, Vancouver. This number was made up as follows: British 5,090; foreign 12,780; registered 1,088. The total number of packages handled in December, 1929, was 21,589; a decrease for December, 1930, of 12 per cent. Small collections for December, 1930, amounted to $20,598; for 1929 they amounted to $21,717; a decrease for the present year of 5 per cent.

The Busiest Day

On the busiest days, when parcel seekers were lined up in queues twelve to fifteen feet deep, and every available officer was engaged on the counter clearing packages, each clerk cleared on an average one package every four minutes. The busiest day at Vancouver for the month was December 22.

There are always, during the Christmas season, a few individuals who protest having to pay duty on gifts. Some of the most common protests heard are: " I've been here a great many years, and this is the first time I've been asked to pay duty."

" I never had to pay duty on my presents when I lived in.......................," naming some other place in Canada.

" They only put that value on in case it got lost."

One lady, who was required to pay $1.50, after being shown the Customs officer's authority to collect the duty, indignantly said she would have the Government changed.

At Victoria

Four hundred and sixteen bags of British mail were handled at the Customs Postal Parcels Branch, Victoria, British Columbia, during the busy Christmas season, December, 1930. Packages received during the month totalled 2,734, entries 194, duty collected $5,917. At the Express Branch 629 packages were handled, entries totalled 99, duty collected $3,692.

CANADA'S WATER-POWER

Water-power is one of Canada's chief natural resources. No country has so great a water area as Canada, and the development of hydro-electric power has become one of the Dominion's leading industries. Electric current output for 1929 in this country totalled approximately 18,000,000,000 kilowatt hours, which represents a per capita consumption of 1845 k.w.h. This is more than twice the average consumption in the United States, and nearly ten times the average consumption in Great Britain. The pulp and paper industries are the largest consumers of electrical energy in the Dominion.

For the fiscal year ended March 31, 1930, Canada exported 1,449,128,786 k.w.h. of electrical energy, valued at $4,028,154. With the exception of 41,729 k.w.h. taken by Alaska the total output went to the United States. In the same year this country imported from the United States 6,284,151 k.w.h., valued at $96,693.

NEWS AND COMMENT

MONTREAL: Although fewer tramp steamers loaded grain in Montreal during the past season than in any of the nine previous years, their percentage of the total shipments was well maintained, and they carried out two million bushels more grain than in 1929. Liners were affected to the greatest extent, according to an appendix to the annual report of the Port Warden.

A total of 156 tramp boats received certificates to load grain in Montreal in 1930, of the number was far below that of 1928, when certificates were awarded to 491 tramps. which 141 cleared with full cargoes and fifteen with part cargoes. Of the latter, five completed at Quebec, three at Sorel and one at Three Rivers. Six others completed in Montreal with various cargoes, such as flour, concentrates and lumber. There was a reduction of two, as compared with 1929, but Grain shipments in that year amounted to 202,575,931 bushels, however, as against 69,083,800 during the past season of navigation.

The late GEORGE B. FOWLER, formerly Divisional Chief for Ontario of the Customs-Excise Preventive Service, who died recently.

In addition to the 156 tramp steamers that sailed with full or part cargoes of grain, 79 went out in ballast, three with general cargo, two with lumber, one with flour, one with logs, one with zinc concentrates, one with sulphur in transit and one with sugar.

At the Customs Air Harbour, St. Hubert, Quebec, 41 aeroplanes reported inward during December, 1930, and 38 aeroplanes reported outward; passengers reported inward 22, outward 38; bags of mail inward 529, outward 177; baggage inward 28 pieces, outward 45 pieces; express inward 4 pieces.

One aeroplane valued at $4,439 was imported during the month, also parts valued at $24.

WELLAND, ONT.: A gate-lifting crane, said to be the most powerful piece of machinery of its kind in the world, has recently been installed at Port Weller, the Lake Ontario entrance to the new Welland Ship Canal. This huge crane was built at Collingwood, Ont., at a cost of $1,500,000.

The crane is capable of lifting vertically 500 tons, and has been constructed for use in case of emergency to lift the huge canal lock gates, including those at Thorold, each leaf of which weighs 500 tons.

The gate lifter is built entirely of steel, with walls, partitions, floors, ballast and buoyancy tanks all of steel, and will be operated by the pressing of a button in the small control room. The gate lifter is powered throughout by electricity. A steam engine with modern oil burners is used for generating the power.

In addition to the 500-ton vertical hoist the crane has a utility boom which can be swung as would the ordinary crane or derrick, and which is capable of lifting 725 tons.

TORONTO: At the Customs Leaside Air Harbour, 20 Canadian aeroplanes reported inwards for December, 1930, outwards 22; United States aeroplanes inwards 3, outwards 3; passengers inwards 2, outwards 4; pieces of baggage inwards 2, outwards 2; bags of mail 140.

Niagara Falls: Automobile traffic passing inwards and outwards over the three bridges at the port of Niagara Falls, the Falls View, Lower Arch and the Queenston bridge, for December, 1930, numbered 124,066. This total was made up as follows:—Canadian automobiles inwards 25,676, outwards 26,051; United States automobiles inwards 36,080, outwards 36,259. Other vehicles totalled 10,616, inwards 5,302, outwards 5,314; passengers 547,542, inwards 274,001, outwards 273,541. Touring permits issued for periods up to 60 days numbered 3,714; for periods up to 24 hours 32,366.

Victoria, B.C.: F. W. Davey, Collector of National Revenue, received a letter of appreciation recently which read in part as follows:—

> The President and officers of the Victoria and Island Publicity Bureau are indeed grateful for the splendid and courteous treatment given by the Canadian Customs officers to the thousands of tourists who visited this city during the past year. We have heard praise from all quarters of the efficient and cordial manner in which visitors are received by the examining officers.

Vancouver, B.C.: When a steamer loaded with fifteen thousand cases of apples and pears left Vancouver recently for Buenos Aires, Argentina, it represented the important fact that a new market had been reached, this being a first consignment of fruit from British Columbia to that country.

This illustration shows the waterfront staff of Customs and Excise officers at Montreal, during the season of navigation, 1930:—Bottom Row—reading from left to right—O. Brais, E. Alain, Examiners; E. Bisson, H. Vermette, Assistant Appraisers; (————) J. Belisle, Superintendent; J. F. McKenzie, A. Senecal, Assistant Appraisers; E. Despres, Cashier; V. Dumontier, F. Mondoux, Examiners. Second Row—left to right—L. Boulerice, Assistant Cashier; L. Gagnon, R. Belanger, D. Phaneuf, J. Myette, J. Ouellette, P. Carpentier, C. Gascon, T. Meilleur, C. Wilson, S. Wheeler, Examiners. Third Row—left to right—F. Bounetto, L. Lussier, C. Gaudet, J. Theoret, E. Allard, A. Cousineau, J. Brien, W. Mathieson, E. Frigon, W. Beriault, Examiners. Fourth Row—left to right—S. Lefebvre, A. Sabourin, F. Arbour, A. Jeannotte, P. Marcella, W. Garland, G. Wilcox, J. Geoffroy, J. Belanger, Examiners.

* * DEPARTMENTAL RULINGS * *

Wood stave pipe (so called), consisting of pipe or rolled iron with cast steel flanges welded thereto, and having an interlining of wooden staves. Tariff item 397 (*d*).

"Snow Flyer" consisting of two steel runners, auxiliary axle, two traction treads or belts and necessary braces, designed to be used on a Ford automobile for winter operation in deep snow. Tariff Item 446a.

Laboratory Centrifuges with speed of 2,000 r.p.m. or over are not of a class at present manufactured in Canada. Tariff item 696, when imported under the conditions in that Tariff item.

Friction tape being fabric wholly of cotton, coated or impregnated. Tariff item 532.

"Shaler Rislone," per sample, manufactured by the Shaler Co., Milwaukee and Waupun, Wis., to which is used principally for mixing with motor oil to improve its lubricating quality, particularly in connection with the "breaking-in" of new or used automobiles. Tariff item 273. (This cancels the ruling in the December, 1930, issue of the National Revenue Review).

First Aid Cabinets and Kits imported as entities, containing various materials such as gauze, absorbent cotton, medicines of different kinds, splints, scissors, safety pins, etc. Tariff item 622.

"Welders Radiator Solder," per sample, manufactured by the Welders Solder Co., Spencer, Iowa. Tariff item 220-C (60 per cent).

"Instant Liquid Radiator Cement," per sample, manufactured by the Nielson Radiator Cement Co., Spencer, Iowa. Tariff item 220-C (60 per cent).

Window Shades of any material, mounted on rollers. Tariff item 576.

Cut Pile Woven Fabrics, wholly or in part of wool, exceeding 12 inches in width. Tariff item 554-B.

Raincoats manufactured from woollen fabrics coated or impregnated. Tariff item 555.

Ferrets for breeding purposes. Tariff item 5 (*c*).

Kiddie-Kar, a three wheeled vehicle, without pedal drive, for children's use. Tariff item 439 (*f*).

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the ten months of the fiscal year, January, 1930, and January, 1931. Decreases are marked*.

Districts	1929-30	1930-31	Increase or Decrease
Charlottetown	42,649 45	42,507 64	* 141 81
Halifax......	611,758 05	640,380 97	28,622 92
St. John.....	596,247 03	577,197 48	* 19,049 55
Quebec....	1,314,279 22	1,139,336 31	* 174,942 91
Montreal.	21,330,755 87	21,478,217 27	147,461 40
Ottawa........	2,304,743 75	2,611,393 32	306,649 57
Kingston..	371,732 54	162,950 38	* 208,782 16
Belleville......	415,825 81	509,962 14	94,136 33
Toronto	18,121,769 05	18,667,458 53	545,689 48
Hamilton.....	5,351,539 20	5,602,437 08	250,897 88
London	5,360,260 65	6,442,023 32	1,081,762 67
Fort William..	408,937 93	317,942 74	* 90,995 19
Winnipeg.....	3,612,294 40	3,454,451 47	* 157,842 93
Regina.........	659,047 43	599,586 56	* 59,460 87
Saskatoon.....	264,945 38	240,791 62	* 24,153 76
Prince Albert..	75,605 50	63,818 74	* 11,786 76
Calgary......	1,373,162 44	1,746,913 70	373,751 26
Edmonton.....	544,006 17	483,597 99	* 60,408 18
Vancouver.....	4,359,128 56	4,934,652 36	575,523 80
Yukon.........	22,555 22	19,007 03	* 3,548 19
Head Office...	16,137 03	9,041 28	* 7,095 75
Totals....	67,157,380 68	69,743,667 93	2,586,287 25

THE LETTER BAG

A GENTLE PROTEST

From a National Revenue officer in New Brunswick comes this letter under the *nom de plume* of *Border Port*:—

Now the season for border ports to clear their files of outstanding permits is with us, it is still found that not enough attention is being paid by some inland ports to Memorandum 2, last revision, with regard to procedure when extending an original permit by a bond taken inland. Some still extend the border permit to the six-month limit, and in the case of this port we have noted at least four instances where this has led to confusion and insistent letters from the permit holder regarding the return to him of his deposit. The inland ports could further assist the border ports in respect to tourist permits if they would watch their files for *E. 50A.* extensions, and, when one becomes overdue, endeavour to locate and secure entry or bond to cover, so that it would not be necessary for the border port to write them with regard to their *E. 50A's.* They would also materially assist by always sending a copy of their entry when returning our *E. 50.* This is only intended as a comment from a border port, and not to be taken as a criticism. Co-operation and co-ordination are great words when properly applied.

A BREEZY WESTERN LETTER

The *Editor* received at Christmas from a National Revenue officer at a western port the following breezy and seasonable letter:—

The Christmas Season is with us again, and I feel I should spill some Season's Greetings.

Memory carries me back 40 years ago to Christmas, 1890, when I first came to the wonderful west. Living was an easy matter. You could purchase eggs (new ones) at ten cents a dozen, milk was five cents a quart, and the butcher gave away soup bones and liver. Good whiskey was only a dollar a quart, and beer five cents a glass with a free lunch thrown in. The hired girl got two dollars a week and did the washing.

Women didn't play bridge, smoke, vote, or paint. They didn't tango, toddle or charleston. They wore wollen underwear, corsets and petticoats, and raised families. The men wore whiskers, smoked old pipes, chewed tobacco, and took snuff. They were polite to the ladies, and generally stayed home at nights and played with the kids. These were the times when a man could put his foot on the brass rail. A coal stove in the parlour, a kerosene hanging lamp in the sitting room, a horse and buggy in the stable was the height of wealth and luxury.

Vitamines, Calories, Pyorrhoea and Appendicitis were not heard of. If you had toothache, out came the offender. One lived to a good old age, and walked miles to wish a friend a Merry Christmas.

But what of to-day? We ride in swell automobiles or fly in aeroplanes. We play golf, bridge, poker and shoot craps. We go to theatres or movies, listen to grand opera over a three hundred dollar radio, and go to wild parties to dance with very lightly attired women to weird jazz music. Woollen underwear is considered vulgar. They must now be of silk. Everyone smokes cigarettes, and good liquor is only for the wealthy. Grandmas and Grandpas go to dances, get tight, and make themselves believe they are having a whale of a time. Nobody goes to bed on the same day that they get up.

These are the days of roadhouses, country clubs, high taxes, toilet preparations, high cost of living and Whoopee. How we are going to keep it up under present financial conditions, goodness knows. But if you feel that in spite of it all, or because of it (as I do) that life is still worth living, then it is a real pleasure for me to extend to you and the REVIEW the old fashioned but very sincere wish, a Merry Christmas and Happy New Year.

PROHIBITED PUBLICATION

Parisian Life, a publication published monthly in Jersey City, New Jersey, U.S.A., is prohibited importation into Canada.

THE QUESTION BOX

These questions were asked in the last number of the Review:—

(1) An importation valued at $15 is shipped from a manufacturer in Chicago. Properly certified invoices were furnished, except that they did not show the country of origin or manufacture. Is such importation allowed to be entered regularly on B-16 Special, if, upon examination, packages containing goods are found to be imprinted with the words "Made in U.S.A.," or is it necessary that a Bill of Sight be used?

(2) What are the positions and qualifications of employees at a port classified as Grade II?

(3) Do the regulations provide that an officer after ten years service, who has had no leave with pay on account of illness, may obtain leave of absence with pay for the purpose of taking an extended holiday, in lieu of such sick leave not taken.

The answers are:—

(1) Under the Regulations, properly certified invoices must be produced for all goods being "Merchandise for Sale," even though of small value. If the invoice does not show the country of origin, it is not a proper invoice under the regulations, and the importation should, therefore, be accounted for on a Bill of Sight.

(2) The number of officers at a Grade II port and the classification of such officers depend upon conditions and the nature of the work.

(3) An officer's sick leave credit may not be used for any other purpose than to grant him leave on account of illness, except that it is taken into consideration when computing the amount of retiring leave with pay for which he is eligible under Section 73 of the Regulations.

In other words, an officer who has been absent but little or not at all, on account of illness, may not utilize his sick leave credit merely for the purpose of taking a holiday.

These questions will be dealt with in the next number:—

(1) A Canadian wins an $800 automobile in a charity raffle in the United States on a $1 ticket. How would such an automobile be entered for Customs purposes, into Canada, especially with regard to dumping duty, as selling price to purchaser in Canada would be $1 and the United States fair market value $800? Is there any special ruling to cover such cases or other articles won in competitions?

(2) Should the personal baggage of Canadian plenipotentiaries abroad and members of their staff, when they come back to this country, be examined or passed without examination?

Should the personal baggage of eminent foreign persons as well as of Consuls General who are natives of the country they represent, and who are not engaged in any other business, when they are holders of diplomatic passports or of a letter issued by a minister of the Government of their country recommending them to the courtesy of the Customs officers, be passed without examination?

(3) In cases where the Check Branch of the Department requests the amendment of an entry covering goods imported, would it not facilitate matters if the E. 7 showed the date of entry and the file number?

EXTENSIVE FISHING BANKS

Canada's fishing grounds are very extensive. From Grand Manan to Labrador, on the Atlantic Coast, the shore line measures over 5,000 miles, exclusive of lesser bays, and fish are to be taken everywhere. There are 15,000 square miles of inshore waters. In the Bay of Fundy, the Gulf of St. Lawrence, and ocean waters adjacent to Canada, there is an area of 200,000 square miles and more, or four-fifths of the area of the fishing grounds of the North Atlantic. Great fishing banks lie close to ports of Canada.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER-JANUARY

ADDITIONS

NOVA SCOTIA

SYDNEY (Glace Bay): J. H. Cameron, Watchman.

NEW BRUNSWICK

SAINT JOHN: F. T. Kein, J. F. Kennedy, O.A.S., T. W. Morrison, H. R. Toole, L. M. Wilson, Customs Excise Examiners.

QUEBEC

QUEBEC (Armstrong): J. F. Morin, Customs Excise Enforcement Officer.

ONTARIO

BRIDGEBURG: G. R. Ellingham, O.A.S., Customs Excise Examiner.

CHATHAM: W. I. Glenn, Customs Excise Examiner.

GUELPH: J. J. Black, Customs Excise Examiner.

SARNIA: R. J. Lucas, Customs Excise Examiner.

STRATFORD (Listowel): F. W. Johnston, Customs Excise Examiner, Grade 1.

SASKATCHEWAN

MOOSE JAW (Big Beaver): D. L. Paterson, O.A.S., Customs Excise Enforcement Officer.

BRITISH COLUMBIA

NELSON (Paterson) (Sheep Creek Road): Edward Broster, Acting Customs Excise Enforcement Officer.

VICTORIA: C. R. Wight, Clerk, Grade 1.

PREVENTIVE SERVICE

C. S. Fisher, Special Customs Excise Officer, Grade 2; F. A. Love, Customs Excise Enforcement Officer.

INSPECTION

P. E. L. G. Valois, Customs Excise Clerk.

ADMINISTRATIVE

J. A. McCaig, Typist, Grade 2.

DEDUCTIONS

NOVA SCOTIA

BADDECK (New Campbellton): J. F. Dunlop, Sub-Collector of Customs and Excise, Limited Service.

NEW BRUNSWICK

WOODSTOCK (Centreville): L. L. Kennedy, Customs Excise Examiner, Limited Service.

QUEBEC

COATICOOK (Stanhope): F. F. Christie, Customs Excise Enforcement Officer.

MONTREAL: A. N. Chaston, Customs Truckman; H. A. Harris, Clerk, Grade 1.

QUEBEC (Armstrong): L. G. Marquis, Customs Excise Enforcement Officer.

(Blanc Sablon): A. Cormier, Customs Excise Enforcement Officer.

ROCK ISLAND: A. Dorais, Customs Excise Examiner.

ST. ARMAND (Phillipsburg): Aldei Desranleau, Jean Lareau, W. M. Vosburgh, Customs Excise Examiners, Limited Service Outport.

ONTARIO

BELLEVILLE: F. H. McLenaghan, Senior Customs Excise Clerk.

CORNWALL: J. A. Lalonde, Customs Excise Clerk (Bilingual).

HAMILTON: R. L. Haskins, Customs Excise Account Clerk, Grade 6; W. F. Locke, Customs Excise Clerk.

KENORA (Centre Island): H. S. Brown, Customs Excise Examiner.

OTTAWA (Smith's Falls): W. E. McGillivray, Customs Excise Examiner.

PARRY SOUND: D. H. MacFarlane, Customs Excise Examiner (Seasonal).

(Depot Harbour): A. E. Saltiel, Customs Excise Examiner, Grade 1 Outport.

TILLSONBURG: J. M. Kippen, Customs Excise Clerk.

TORONTO: S. B. Bentley, E. C. Merkley, D. R. Powell, L. P. Williamson, Customs Truckmen.

WELLAND: G. R. Ellingham, Customs Excise Examiner.

MANITOBA

BRANDON (Virden): J. D. McNiven, Sub-Collector of Customs and Excise, Grade 1.

EMERSON: G. M. Watson, Special Customs Examiner (Female).

SASKATCHEWAN

MOOSE JAW (Bengough): G. C. Aldridge, Acting Customs Excise Enforcement Officer.

BRITISH COLUMBIA

VANCOUVER: G. Macdonald, Special Exciseman, Grade 1.

Preventive Service

Mrs. A. S. Bagnell, Stenographer, Grade 2; G. B. Fowler, Divisional Chief, Customs Excise Preventive Service, Grade 2; Miss B. I. Hull, Stenographer, Grade 2; M. A. Hyson, Master Customs Harbour Boat "Guardian"; W. F. Picard, Customs Excise Enforcement Officer.

Inspection

K. M. Casselman, Clerk, Grade 1; J. A. Gagnon, Assistant Inspector of Customs and Excise.

PROMOTIONS

Quebec

Montreal: J. E. F. Descary, J. F. R. Seguin, from Clerks, Grade 1 to Customs Excise Clerks; S. E. Wheeler, G. F. Wilcox, from Customs Excise Clerks to Cashier and Computing Clerks.

Sherbrooke: J. E. A. Robidas, from Customs Excise Enforcement Officer to Customs Excise Clerk.

Ontario

Amherstburg: A. L. Gignac, from Customs Excise Examiner to Special Exciseman, Grade 1.

Brantford: A. A. Coale, from Customs Truckman, to Customs Excise Clerk.

Ottawa: C. C. MacIver, from Customs Excise Cashier to Computing Clerk.

Sarnia: J. B. Rodey, from Customs Excise Examiner to Senior Customs Excise Examiner.

Toronto: Rowland Addison, from Cashier and Computing Clerk to Computing Clerk.

British Columbia

Vancouver: A. E. Frisby, from Customs Excise Examiner to Special Exciseman, Grade 1.

Inspection

O. V. Carruthers, from Clerk, Grade 2 to Clerk, Grade 3.

Administrative

W. T. Scott, from Stenographer, Grade 3 to Clerk, Grade 4.

PROMOTIONS AND TRANSFERS

J. L. J. Allaire, from Customs Excise Clerk, Montreal, P.Q., to Cashier and Computing Clerk, Excise Tax Inspection.

F. C. Coulter, from Sub-Collector of Customs and Excise, Limited Service, Haskett, Man., to Customs Excise Examiner, Gretna, Man.

G. R. Jones, from Customs Excise Examiner, Grade 1, Milltown, N.B., to Customs Excise Examiner, St. Stephen, N.B.

J. E. A. Robidas, from Customs Excise Enforcement Officer, Hereford Road, P.Q., to Customs Excise Clerk, Sherbrooke, P.Q.

EXPORTS OF APPLES

Canada exported 1,882,280 barrels of green or ripe apples, valued at $8,111,943 during the fiscal year 1929-30, an increase compared to the previous fiscal year of 801,753 barrels and of $3,244,763 in value. The United Kingdom was the largest purchaser of Canadian apples, importing during the year 1,558,375 barrels, valued at $6,626,009.

WHEAT EXPORTS

From August 1 to October 30, 1930, shipments of wheat from Canada totalled 75,240,000 bushels to 26 countries and shipments of flour in the same period totalled 2,175,273 barrels to 63 countries. The British Isles was the largest buyer of wheat and flour having taken 49,807,595 bushels and 774,811 barrels respectively. Germany was the second best customer for flour with 388,215 barrels.

Tillsonburg, Ont.: The death of John M. Kippen, Customs-Excise Clerk at this port, occurred in the Soldiers Memorial Hospital January 2nd, 1931. The late Mr. Kippen had been a member of the staff of this port for the past ten years. Deceased was born in London and was 45 years of age. He enlisted with the Canadian Pioneers in Regina, served overseas for some time, and sustained war injuries which eventually caused his death. He was well known throughout Western Ontario, and his death is much regretted.

Walkerville, Ont.: A summary of business carried on at the outport of Walkerville, for the last three months of 1930, shows indications of normal recovery. The ferry business, though naturally quiet at this time of year, is holding its own against competition. For the three months period, October, November, December, collections totalled $1,231,536; entries 11,650; boats inwards and outwards 574; aeroplanes inwards and outwards 194; automobiles inwards via ferry 41,525, outwards 40,025; passengers inwards via ferry 106,703, outwards 112,133; touring permits for United States automobiles for periods up to 60 days 3,598; permits for Canadian automobiles outwards, 689.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	13,012,131 55	8,955,744 19		
Less Refunds and Drawbacks	3,308,615 10	1,085,851 32		
Net	9,703,516 45	7,869,892 87	1,833,623 58	
EXCISE TAXES	4,637,647 69	2,619,809 12		
Less Refunds and Drawbacks	46,150 97	31,218 18		
Net	4,591,496 72	2,588,590 94	2,002,905 78	
EXCISE DUTIES	4,163,745 52	3,418,772 82		
Less Refunds and Drawbacks	37,645 68	26,838 36		
Net	4,126,099 84	3,391,934 46	734,165 38	
SUNDRY COLLECTIONS	107,178 18	87,743 38		
Less Refunds and Drawbacks	10 42	Nil		
Net	107,167 76	87,743 38	19,424 38	
Net Totals	18,528,280 77	13,938,161 65	4,590,119 12	
Net Decrease			4,590,119 12	

TOTALS FOR TEN MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	168,045,583 76	126,160,060 95		
Less Refunds and Drawbacks	16,548,285 82	14,654,417 68		
Net	151,497,297 94	111,505,643 27	39,991,654 67	
EXCISE TAXES	54,433,848 79	33,023,926 94		
Less Refunds and Drawbacks	624,002 49	528,017 83		
Net	53,809,846 30	32,495,909 11	21,313,937 19	
EXCISE DUTIES	56,817,437 64	50,511,400 07		
Less Refunds and Drawbacks	584,858 80	614,128 81		
Net	56,232,578 84	49,897,271 26	6,335,307 58	
SUNDRY COLLECTIONS	1,033,432 28	1,019,326 04		
Less Refunds and Drawbacks	671 02	1,492 14		
Net	1,032,761 26	1,017,833 90	14,927 36	
Net Totals	262,572,484 34	194,916,657 54	67,655,826 80	
Net Decrease			67,655,826 80	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY 1930 AND JANUARY 1931

—	January, 1930	January, 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	694,147 88	768,927 34		74,779 46

TOTALS FOR TEN MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	67,157,380 68	69,743,667 93		2,586,287 25

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY AND THE TEN MONTHS ENDED JANUARY 1930 AND 1931

—		January, 1930		January, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			73,507,327		44,682,883
Total Exports (Foreign Produce)			1,861,362		951,142
Principal Items of Exports—:					
Wheat	Bush.	4,994,054	6,768,033	9,608,852	5,430,682
Wheat flour	Brls.	502,888	3,069,166	392,256	1,558,509
Fish	Cwt.	523,512	2,927,054	364,981	1,903,378
Furs	$		1,859,107		2,720,440
Meats	Cwt.	57,817	978,121	20,209	357,513
Cheese	Cwt.	15,517	346,163	9,181	154,682
Planks and Boards	M ft.	136,452	3,202,978	57,114	1,277,991
Wood pulp	Cwt.	1,506,177	3,923,584	995,749	2,411,533
Newsprint	Cwt.	3,995,458	11,609,926	3,067,240	8,641,937
Automobiles and parts	$		1,546,118		1,375,539
Copper, unmanufactured	Cwt.	268,717	4,106,514	121,888	1,617,782
Nickel, unmanufactured	Cwt.	116,383	2,592,588	51,643	1,148,595
Imports entered for Consumption—Free goods			29,386,338		19,935,161
Imports entered for Consumption—Dutiable goods			55,276,039		30,478,693
Total Imports entered for Consumption			84,662,377		50,413,854

		Ten months ended January 1930		Ten months ended January, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			963,973,168		700,796,788
Total Exports (Foreign Produce)			21,122,762		14,996,761
Principal Items of Exports:—					
Wheat	Bush.	158,681,071	194,490,652	194,050,867	163,185,852
Wheat flour	Brls.	6,732,676	38,727,599	6,242,862	29,300,242
Fish	Cwt.	3,832,267	30,058,613	3,203,396	24,603,744
Furs	$		14,008,544		11,291,943
Meats	Cwt.	680,057	13,421,894	254,323	5,468,336
Cheese	Cwt.	915,578	18,106,644	787,942	12,744,180
Planks and boards	M ft.	1,543,658	40,231,411	1,142,699	27,971,801
Wood pulp	Cwt.	14,304,920	36,642,350	11,637,722	29,276,263
Newsprint	Cwt.	41,934,470	123,064,654	37,922,859	108,076,135
Automobiles and parts	$		32,906,442		15,805,747
Copper, unmanufactured	Cwt.	1,901,311	30,060,986	1,640,964	20,124,123
Nickel, unmanufactured	Cwt.	880,569	20,808,933	669,215	14,835,289
Imports entered for Consumption—Free goods			366,856,838		289,611,909
Imports entered for Consumption—Dutiable goods			687,469,057		490,671,360
Total imports entered for Consumption			1,054,325,895		780,283,269

SILK IN THE RAW

THE unloading of valuable bales of raw silk is an interesting event which follows the arrival of a liner at Vancouver from Oriental ports. The bales are conveyed on portable escalators to "silk trains", which are rushed on their journey eastward. In this photograph the ship has just docked, and the net is being spread to prevent the bales from falling between the pier and the vessel. So rapidly does the work of unloading the silk proceed that winches swing heavy loads to the trained force of men on the dock below even before the passenger gangways are in position.

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The National Revenue Review

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J. Sydney Roe, Editor

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Tourist Travel is Growing

A COMPREHENSIVE summary in this number of the REVIEW shows, among other interesting things, the number of foreign automobiles reported inwards for touring purposes in Canada during the calendar year 1930. Included in the statement is the number of automobiles which entered by provinces lying along the international boundary, and Canadian automobiles which left for touring purposes mainly in the United States. This summary is based on statistics furnished to the Department by its Collectors at the various border points of entry, and substantial gains are recorded over 1929. The number of tourists' automobiles entering Canada in 1930 is shown to be 5,409,458, a net increase over 1929 of 900,649 cars. Ontario leads the way, and every frontier province records an increase. The attractions of Canada as a happy holiday land are year by year becoming more widely known. The simplification of Customs procedure, which enables visitors to obtain touring permits with a minimum of trouble and delay, has borne fruit, and has resulted in the rapid handling of many thousands of automobiles daily, during the season, at the popular points of entry. In a few weeks the vanguard of this friendly army of tourists will be thronging the international highways, bridges, and ferries, and in the approaching season as in the past, officers of the Department of National Revenue will do all in their power to speed the welcome guests of Canada on their neighbourly way.

An Expanding Business

THE rapid growth of tourist travel in Canada during the past ten years is evidenced by a glance at the yearly statistics prepared by the Department of National Revenue. In 1920 when the use of the automobile for touring purposes became general, 93,509 foreign cars entered Canada for periods from 24 hours up to six months. The numbers increased rapidly. In 1925, 1,945,035 foreign automobiles entered for periods not exceeding 24 hours, and 484,109 for longer periods. Each year has seen the volume of travel expand, and the work of Customs officers at the leading ports of entry has increased in proportion.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1931:—

In Ontario: Algonquin Park, July 1 to September 15; Bala Park, June 1 to September 30; Lake Joseph, June 15 to September 5; Muskoka Wharf, during season of navigation; Point au Baril, June 1 to September 30; Timagami, June 15 to September 15; Huntsville, June 1 to September 30.

In Alberta: Jasper Park, May 21 to September 30; Lake Louise, June 1 to September 30; Waterton Lakes, June 15 to September 15.

Revised Statistical Classification

THE Statistical Classification of Imports has been revised and is being reprinted. It is hoped to have copies supplied to all ports before the beginning of the fiscal year, when this classification becomes effective.

Special attention is drawn to increased classification of metal working machinery, new items being provided for milling machines, drilling and boring machines, grinding machines, presses, planers and shapers. There has been a general and urgent request for these classifications, and officers are asked to see that entries of these machines give definite descriptions. Other new items provide for separate classification of disc ploughs, disc harrows, golf clubs, fresh beets, carrots, and cucumbers, and separate enumeration of these will be required on import entries.

General descriptions of goods such as "Vegetables, n.o.p.", "Machinery, n.o.p.", "Manufactures of Wood, n.o.p.", etc., are not sufficient for classification purposes, and the exact class of goods under these and similar items should be indicated in all cases.

Death of Mr. F. W. Cowan

AS this number of the REVIEW goes to press the death is recorded of Francis William Cowan, Chief, Customs-Excise Preventive Service, in his 47th year. Mr. Cowan had been in poor health for many months, but insisted on discharging the duties of his office. As head of the Preventive Service Mr. Cowan displayed remarkable resource and exceptional ability, and his death is a severe blow to the Department.

A fuller account of Mr. Cowan's career in the Service will appear in the April number of the REVIEW.

Appreciated

OFFICERS of the Department of National Revenue, in addition to the ordinary duties of their office in connection with the administration of Customs and Excise laws and regulations, are called upon to perform services for other departments and for the British Government in connection with the administration of other Canadian and Imperial legislation. Officers at certain sea ports of the Dominion are called upon to act for the Department of Naval Intelligence of the British Admiralty, and the department has received a message through the usual diplomatic channels from Rear Admiral Usborne, Director of Naval Intelligence, London, England, an expression of appreciation for the services rendered by these officers of the Canadian Customs service to his department. This message has been conveyed by letter to each of the individual officers concerned.

The department notes with pleasure each instance of co-operation which its officers are in a postion to extend to other services throughout this great Commonwealth of Nations of which we form a part and is particularly gratified when the officers' services are found sufficiently acceptable to merit a special word of appreciation.

Busy Times at Halifax

HALIFAX is having a very active shipping season. Information supplied to the REVIEW by W. C. Acker, Collector, shows that tonnage through the port in January, 1931, amounted to 1,325,348 tons. There were 22 ships over 10,000 tons, 24 ships from five to ten thousand tons, 57 ships from one to five thousand tons, and 48 ships under 1,000 tons, in addition to approximately 3,346 tons of motor driven boats in and out of the port. The list included 125 British ships, 11 Norwegian, 6 Swedish, 4 Danish, 3 German, 1 Polish and 1 Belgian.

The largest ships in the port in January were the *Cedric, Caronia* and *Scythia.* Others included the motor liner *Gripsholm, Caledonia, Westernland*, and *Ascania.*

The Norwegian tonnage is almost exclusively engaged in carrying potatoes and turnips to American ports, a very heavy movement of the vegetables being shipped out this season.

From November, 1930, to the end of January, 1931, 157 carloads of tomatoes have arrived in Halifax by Canadian National Steamships and carried by rail to Montreal, with the exception of one carload for Moncton, six for Quebec city and one for Toronto, which were billed direct. With regard to the cars consigned to Montreal, these tomatoes were for re-consignment to other places in Canada, as well as for the Montreal market, some going to the west.

For the same period ending January, 1930, no tomatoes were received at Halifax. With regard to bananas there has been an increase of approximately one hundred per cent in the shipments to Toronto and other Ontario points, and about twenty-five per cent to the Maritimes. In all 228 carloads of bananas have been received at Halifax for period November, 1930, to end of January, 1931, 121 of which were consigned to Montreal. Eleven carloads of grapefruit and other similar products were received during the same period.

Passover Bread

COLLECTORS are advised that an Order in Council has been passed, dated the 18th day of February, 1931, authorizing the remission of customs duty and sales tax on *Passover Bread* or *Matzos* imported and entered at customs between the 1st day of February and the 9th day of April, 1931 (both days included).

The Harvest of the Maples

THE sap will soon be stirring in the maple groves of Canada. The Dominion and the United States are the only countries in the world producing maple sugar and maple syrup, an industry founded by the Indians long before the white settlers arrived in America. Maple sugar production in Canada for 1930 totalled 8,208,276 pounds, valued at $1,381,513. This was a decrease compared with the previous year of 3,490,649 pounds, and of $781,326 value. Syrup production, however, showed an increase, the total for 1930 being 2,185,379 gallons, valued at $3,869,107, compared with 2,174,084 gallons valued at $3,955,817 for the previous year. Exports of maple sugar for the fiscal year ending March 31, 1930, amounted to 12,501,047 pounds, valued at $2,395,863, an increase of over eighty per cent compared with the previous fiscal year. Maple syrup exports for the last fiscal year totalled 9,727 gallons, valued at $19,224, a decrease compared with the previous year of 16,940 gallons, and of $26,542 value. Export figures for the nine months period, April to December, 1930, however, show a heavy increase in shipments of maple syrup, exports totalling 116,009 gallons, valued at $155,074. Maple sugar exports for the nine months period were 5,697,358 pounds, valued at $1,177,189.

The United States takes the greater part of Canada's exports of maple products.

Discounts on Automobiles

APPRAISERS' Bulletin No. 3684, dated 20th February, 1931, reads: DISCOUNTS ON AUTOMOBILES—Effective February 21st, 1931.

Order in Council P.C. 297, dated the 19th February, 1931, fixes and determines "a rate of discount of 20 per cent which may be applied to the prices of automobiles or other motor vehicles, excepting motorcycles, so published or listed by manufacturers or producers thereof; such published or listed prices, subject to deduction of a discount of 20 per cent, to be deemed and taken to be the fair market value of such goods on importation into Canada under the General Tariff, and to be the value for duty thereof on such importation into Canada by others than consumers, provided, however, that such fair market value be not less than the price actually paid by the importer to the exporter for the goods, and that for duty purposes on importation of such goods into Canada where the discount allowed in the home market is less than 20 per cent, no greater discount shall be allowed from such published or listed prices than is allowed on sales of such goods in the home market to the consumers thereof."

Consider all Bulletin instructions re discounts on automobiles and motor vehicles previously issued as cancelled, and be advised that special duty will apply on all appraisals under this Bulletin.

Importation of Publications

THE attention of Collectors is again drawn to the necessity of watching all importations of publications, and guarding carefully against the delivery of any which may fall within the category of goods prohibited importation by Item 1201, Schedule "C" of the Customs Tariff.

In cases where doubt exists regarding the character of such importations, samples are to be forwarded to the Department marked for the attention of the Examiner of Publications. This applies to all imported magazines, books, photographs, or representations of any kind which are suspected of being of a treasonable or seditious, or of an immoral or indecent character.

Regarding the Income Tax

IN the January number of the REVIEW a summary was given of some of the points discussed in a paper read by Mr. C. S. Walters, Commissioner of Income Tax, at the annual convention of the Canadian Tax Conference held in Toronto by the Citizens Research Institute of Canada. The following are other interesting excerpts from Mr. Walters' address on that occasion.

One of the criticisms made with respect to Income Tax is that the Department inquires into the private affairs of the individual, and they are something which should be sacred. There is no cause for complaint in that respect because every official taken on the strength of the Department is sworn to secrecy, and the Act provides heavy penalties for anyone who divulges information of the private affairs of any taxpayer. If a taxpayer asked to see his wife's return his request would be refused, indeed he would not even be informed as to whether his wife had made a return. Not only is there this privacy, but should a taxpayer feel so inclined he can request that his return be lodged in some district other than that in which he resides. If he is not satisfied with the assessment he can appeal, and have his appeal heard in camera, and the decision of the Exchequer Court need not even be reported in the Law Reports. Everything possible is done to respect the confidence that the taxpayer places in the Department, and it is believed that every taxpayer in this country has confidence in the Department.

Two cardinal principles inherent in any tax measure should be uniformity and universality. These can best be obtained by vesting authority in a central body having jurisdiction that extends equally in force and effect to and upon all persons residing or carrying on business within the territorial limits to which the Act applies.

Dominion wide jurisdiction enables the Department to obtain information from every possible source within the Dominion as to the income of each taxpayer, to a degree that is not open to the municipality or the province. A resident of Nova Scotia might have a dividend or interest income arising in British Columbia, yet Nova Scotia would have no authority to investigate the source of this revenue. If the resident were to house his revenue in British Columbia neither the source of the revenue nor the charges that may be made against it could be investigated by Nova Scotia. This equally applies to the business carried on in British Columbia by the resident of Nova Scotia. In short, the Dominion has power to go to the source of revenue for investigation purposes, which power is denied the provinces. The Dominion can demand information from British Columbia in such circumstances in order to check a return and tax from the resident in Nova Scotia. Thus the incidence of the tax can be made to bear more uniformly. However, the Dominion is, of course, limited from getting information at the source in respect of income arising outside of Canada but there is this difference, the provinces are under one federal jurisdiction which makes possible the uniformity and universality above referred to throughout the Dominion which is impossible as between the Dominion of Canada and foreign countries. Therefore the uniformity referred to is obtainable by a Dominion measure so far as legal authority can make it possible in a federated state.

The interpretative law relating to Income Tax as well as the law relating to administration should also be uniform, and the foundation for uniformity in this regard was laid years ago in England at the time the King established the Exchequer Court for considering claims by and against the Crown. The Exchequer Court in Canada twice yearly moves across the length and breadth of Canada, and all appeals that arise under the Dominion law are interpreted by this central Court, thus precluding cases of a similar character receiving different interpretations by different courts in different parts of Canada. The Exchequer Court travels at its own expense as a government body, and the costs of appeal before this Court are at a minimum.

Increased Trade

CANADA'S trade with South American countries increased from a total of $58,007,919 in 1928-29 to a total of $65,683,007 in the fiscal year 1929-30. Increases were also recorded in the Dominion's trade with the West Indies, Newfoundland and Switzerland.

HERE AND THERE

The latest addition to the *Editor's* growing collection of interesting old books and documents dealing with early Customs work in Canada is a large ledger, neatly ruled throughout with pen and ink and entered up in true copy-book style. The book was found by F. J. Shannon of the Statistical Branch of the Department with some other musty records of the long dead years.

The following appears on the title page:—*Customs House, Coteau du Lac, John Simpson, Collector, Bartholomew Tierney, Controller*, and it deals with transactions of His Majesty's Customs for the year 1829.

A record was kept of imports from the United States, consisting mostly of ashes, lumber, lard, butter, corn and flour. These pages are headed:—

> Account of Duties Received on Importation from the United States as entered at the port of Coteau du Lac for the quarter ending the 5th July, 1829, under the Authority of the Imp. Act, Geo. 4, Ch. 114.

Each sheet is ruled under the following sub-titles:—

> Date; Boats, Bateaux & Rafts; Master; Importer, Description of Goods & Rate of Duty; Value Sterling; Value Currency.

At the conclusion of each quarter a total of imports is recorded, including a summary of vessels used in transportation as, for example:—58 Durham Boats, 99 Barges & Batteaux, 29 Rafts.

Though badly worn and tattered, this old volume still exhibits a remarkable neatness of make-up and of penmanship, and this despite the fact that every line was written with the primitive quill pen, and often, no doubt, by dim candle light.

Travellers en route from Yarmouth, Nova Scotia, to Boston, Massachusetts, on either of the modern steamships *Yarmouth* and *Evangeline*, find it difficult to realize that seventy-five years ago sailing packets, brigantines and schooners were the only means of transportation by water between the two ports. The voyage in those days occupied about twenty-four hours and often provided plenty of adventure. Occasionally the story of one of these sailing vessels closed with the words *lost with all on board.* Yet the old packets *Freetown, Mary Ann, Oregon, Constitution, Forest Oak, Loyal,* and many others, blazed the sea trail for the modern liner and left their names on the pages of Yarmouth's maritime history. Even after the appearance of the steamship on the Boston-Yarmouth route in 1855 the sailing packet continued in service until the seventies.

The first steamer to be placed on this route was the *Eastern State* which was purchased in Philadelphia by Yarmouth merchants for $24,500. Gradually better steamers were placed on this run, until, in 1887, a reliable service of four round trips a week, and running on schedule, was inaugurated by the acquisition of the steel steamer *Yarmouth,* and shortly afterwards of the *Boston,* by the Yarmouth Steamship Company. Ten years later the Dominion Atlantic Railway placed the *Prince Edward* on the Boston-Yarmouth run, and augmented this service in the two following years by the addition of the *Prince George* and *Prince Arthur,* and finally bought out the Yarmouth Steamship Company for $260,000.

In 1911 the Canadian Pacific Railway took control and operated the steamers *Prince Arthur, Prince George* and the *Boston,* but the next year handed over the management to Eastern Steamship Lines, Inc., of Boston, which company has since continued to operate the passenger and freight service on the Boston-Yarmouth route.

The story of the growth of this service is succinctly told by the figures representing the financial outlays of the different companies operating since 1855. It is a story of steamship construction costs increasing from the $24,500, paid for the humble craft of seventy-five years ago, to the $2,000,000 purchase price of the modern coast liner. The *Editor* is indebted to M. C. Wyman, Collector at Yarmouth for the above interesting facts.

THE INCREASING FLOW OF TOURIST TRAVEL

Figures for 1930 Exceed those of Previous Year

THE following statement, prepared by the Department of National Revenue from figures furnished by its Collectors, shows the number of foreign automobiles imported into Canada, for touring purposes, by provinces through which they entered, during the calendar year 1930, for periods *(a)* not exceeding twenty-four hours, *(b)* not exceeding sixty days, and *(c)* exceeding sixty days and not more than six months; and also the number of Canadian automobiles exported for touring purposes for the same year.

Province	Admitted for a period not exceeding 24 hours	Admitted for a period not exceeding 60 days	Exceeding 60 days and not more than six months	Exported for touring purposes
Ontario	3,470,589	693,607	407	427,185
Quebec	268,538	380,020	1,412	140,684
New Brunswick	243,375	55,697	38	6,833
British Columbia	47,633	137,728	57	143,998
Manitoba	35,043	15,891	93	15,299
Alberta	24,345	6,174	....	2,939
Saskatchewan	20,577	5,734	289	9,875
Nova Scotia	....	2,179	31	111
Prince Edward Island	....	....	1	....
Total	4,110,100	1,297,030	2,328	746,924

Grand Total, foreign cars in	5,409,458	Canadian cars out	746,924
Increase over 1929	900,649	Increase over 1929	127,352

COMPARATIVE STATEMENT SHOWING TOTALS OF TOURISTS' AUTOMOBILES REPORTED INWARDS BY PROVINCES FOR 1930 AND 1929

Province	1929	1930	Increase
Ontario	3,505,500	4,164,603	659,103
Quebec	523,825	649,970	126,145
New Brunswick	196,142	299,110	102,968
British Columbia	181,798	185,418	3,620
Manitoba	48,514	51,027	2,513
Alberta	29,567	30,519	952
Saskatchewan	21,653	26,600	4,947
Nova Scotia	1,805	2,210	405
Prince Edward Island (Decrease: 4)	5	1	....
Total	4,508,809	5,409,458	900,653
Less decrease Prince Edward Island			4
Net increase	....	....	900,649

NIAGARA FALLS TRAFFIC

Automobile traffic over the three bridges at Niagara Falls, the Falls View, Lower Arch, and the Queenston Bridge, for the month of January, 1931, totalled 103,419 automobiles. This total was made up as follows: Canadian automobiles inwards 22,562, outwards 22,605; United States automobiles inwards 28,942, outwards 29,310. Other vehicles over the three bridges numbered 10,232; inwards 5,124, outwards 5,108. The total number of passengers was 450,396, made up of 224,771 inwards and 225,625 outwards.

Touring permits for United States automobiles issued for periods up to 60 days numbered 2,154, for 24 hours or less 26,518. Permits issued for Canadian automobiles outwards numbered 3,992.

LEADING ENTRY PORTS

In order that the growth of tourist travel may be seen at a glance, this statement is given, showing twenty-one ports of entry in Canada which had over 20,000 tourists' automobile inward reports in 1930, also the figures for 1929:—

Windsor, Ont., 1929, 864,962, 1930, 1,430,554, increase 565,592; *Bridgeburg, Ont.*, 1929, 1,109,238, 1930, 1,248,130, increase 138,892; *Niagara Falls, Ont.*, 1929, 995,367, 1930, 1,024,063, increase 28,696; *Walkerville, Ont.*, 1929, 305,592, 1930, 218,499 (decrease); *Rock Island, Que.*, 1929, 81,468, 1930, 92,024, increase 10,556; *Sarnia, Ont.*, 1929, 86,953, 1930, 90,602, increase 3,649; *Philipsburg, Que.*, 1929, 55,079, 1930, 82,775, increase

The Falls View Bridge which spans the river and connects Niagara Falls, Ontario, and Niagara Falls, New York, is a very popular avenue of entry for United States tourists visiting Canada. During the past season thousands of tourists passed over this bridge to and from the Dominion. This photograph shows a line of automobiles crossing over from the United States side and passing through Canadian Customs.

27,696; *Lacolle, Que.*, 1929, 91,710, 1930, 71,441, (decrease); *Edmundston, N.B.*, 1929, 5,060, 1930, 60,809, increase 55,749; *Richmond Road, N.B.*, 1929, 42,223, 1930, 53,141, increase 10,918; *Hereford Road, Que.*, 1929, 30,427, 1930, 46,267, increase 15,840; *Highwater, Que.*, 1929, 23,268, 1930, 45,634, increase 22,366; *St. Leonard, N.B.*, 1929, 47,591, 1930, 39,732 (decrease); *Stanhope,* Que., 1929, 30,389, 1930, 33,912, increase 3,523; *Fort Frances, Ont.*, 1929, 35,505, 1930, 33,887 (decrease); *Trout River, Que.*, 1929, 31,495, 1930, 33,354, increase 1,859; *Andover, N.B.*, 1929, 22,877, 1930, 31,278, increase 8,401; *Emerson, Man.*, 1929, 23,027, 1930, 26,150, increase 3,123; *Abercorn, Que.*, 1929, 25,977, 1930, 25,704 (decrease); *Prescott, Ont.*, 1929, 23,603, 1930, 25,592, increase 1,989; *Coutts, Alta.*, 1929, 23,056, 1930, 23,677, increase 621.

RECORD TRAVEL REPORTED

Figures Show Peace Bridge Had Busy Year

THE Peace Bridge and the ferry between Fort Erie, Ontario, and Buffalo, New York, carried a record volume of travel during 1930, according to a statement furnished to the REVIEW by F. T. Pattison, Collector at Bridgeburg.

The total number of automobiles for 1930, inwards and outwards, was 2,725,340. Of this number 2,483,395 automobiles crossed by the Peace Bridge and 241,945 by ferry. This was an increase of 268,870 automobiles compared with 1929. Total passenger traffic inwards and outwards at Bridgeburg during 1930, including that of the Peace Bridge, ferry and railways, amounted to 9,859,504.

From January 26, 1931, the port of Bridgeburg has been under the eight-hour system, and overtime, except for Sundays and holidays, has been cancelled.

BRANCH FACTORIES

More United States branch factories are established in Canada than in any other country outside of the United States itself. At the beginning of the year 1930 over 500 such factories were in the Dominion, representing investments of $540,590,000.

BIG SHIPPING INCREASE

Over Sixty Per Cent in Past Ten Years

ACCORDING to a statement prepared by the Statistical Branch of the Department of National Revenue, shipping of all kinds entering and leaving Canadian ports has increased 60 per cent in the last 10 years. Total net tonnage of seagoing and inland navigation, exclusive of coasting, for the fiscal year ended March 31, 1930, was 89,438,789 tons, a decrease compared with the previous year of 4,296,438 tons. Net tonnage of vessels entered and cleared coastwise was 87,734,773 tons, a decrease compared with the previous year of 9,318,912 tons.

Sea-going shipping inwards and outwards for the last fiscal year was made up of 5,634 British vessels, registered tonnage 20,171,383 tons; 18,145 Canadian vessels, registered tonnage 9,673,948 tons; 19,689 foreign vessels, registered tonnage 23,146,901 tons. Sea-going shipping entering and leaving via the St. Lawrence River totalled 2,494 vessels, of a registered tonnage of 10,508,930 tons.

Ports registering the largest number of sea-going vessels, entered and cleared, and with the largest tonnage for the fiscal year 1929-30 were:—Vancouver, 4,808 vessels, 11,401,087 tons; Halifax, 3,285 vessels, 9,171,818 tons; Montreal, 1,821 vessels, 7,702,821 tons; Victoria, 4,461 vessels, 7,691,884 tons; Quebec, 676 vessels, 3,318,121 tons; St. John, 1,476 vessels, 2,294,786 tons; New Westminster, 833 vessels, 1,734,933 tons.

Foreign countries registering the largest number of sea-going vessels entered and cleared at Canadian ports for the last fiscal year were:—United States, 14,997 vessels, 10,287,784 tons; Norway, 1,911 vessels, 3,466,246 tons; Japan, 760 vessels, 3,150,126 tons; Germany, 294 vessels, 1,407,701 tons; Denmark, 392 vessels, 1,318,793 tons.

MOTOR CAR INDUSTRY

Canada's motor car production for the first eleven months of 1930 totalled 148,570 units. This is a decline of 42 per cent from the peak figures for the same period last year when 257,800 cars were turned out, and a decline of 36 per cent from the like period for 1928 when production amounted to 232,957 cars.

LARGE SEIZURES OF CIGARETTES AND LIQUOR

Preventive Service Results for Past Ten Months

A SUMMARY of results achieved by the Customs-Excise Preventive Service for the ten months of the present fiscal year, April 1, 1930, to January 31, 1931, reveals some impressive facts and figures. During that period 4,002 seizures were reported, made up of Customs 2,849, Excise 1,153. For a similar period in the previous fiscal year the total reported was 3,550; Customs 2,399, Excise 1,151.

During the past ten months period Ontario led in number of seizures reported with 1,202, Customs 1,023, Excise 179; Quebec followed with 850 seizures, Customs 486, Excise 364; and Nova Scotia was third with 564, Customs 507, Excise 57.

Liquor Seizures

Liquor seizures covering this period were heavier in Nova Scotia than in any other province, totalling 17,198 gallons of spirits; Quebec came second with seizures totalling 5,499 gallons; Prince Edward Island third with 2,016 gallons; New Brunswick fourth with 1,656 gallons. Alcohol seizures were heaviest in Quebec, amounting to 16,197 gallons. In New Brunswick 4,430 gallons of alcohol were seized and in Nova Scotia 1,939 gallons. Ontario took first place in seizures of beer, totalling 13,282 gallons; seizures in Quebec totalled 4,410 gallons. More narcotic drugs were seized in British Columbia than elsewhere in Canada, amounting to 233 ounces. In Ontario seizures of narcotic drugs totalled 90 ounces.

Cigarettes Seized

In the ten months period 677,644 cigarettes were seized. Such seizures in Quebec totalled 430,387 cigarettes, Nova Scotia 116,590 cigarettes, Ontario 67,417 cigarettes, British Columbia 49,040 cigarettes. More cut tobacco

The Customs cruiser *Margaret* on patrol duty steaming at full speed. Captain R. F. Coffin is in charge of the *Margaret,* and in 1930 she had one of her most successful seasons patrolling the lower St. Lawrence and Gulf, the Gaspe waters, and the north side of Prince Edward Island. Her vigilant patrol prevented much liquor smuggling.

was seized in Quebec than in any other province, amounting to 2,567 pounds. Also Quebec led in the number of seizures of illicit stills, totalling ninety; 58 were seized in Saskatchewan and 37 in Manitoba.

Results in January

For the month of January, 1931, the Preventive Service effected 298 seizures; made up of Customs 119, Excise 179. For January, 1930, seizures were 256; Customs 163, Excise 93. By provinces the seizures reported for January, 1931, were as follows:—

Prince Edward Island, Customs 2, Excise nil; Nova Scotia, Customs 21, Excise 9; New Brunswick, Customs 1, Excise nil; Quebec, Customs 29, Excise 58; Ontario, Customs 40, Excise 27; Headquarters (Ottawa), Customs 7, Excise 7; Manitoba, Customs 7, Excise 22; Saskatchewan, Customs nil, Excise 36; Alberta, Customs 3, Excise 17; British Columbia, Customs 9, Excise 3.

These seizures included 2,155 gallons of spirits, 227 gallons of beer, 269 cigars, 40,971 cigarettes, 748 pounds of cut tobacco, 50 complete stills, 13 automobiles.

This photograph shows patrol officer G. O. Everell of the Preventive Service, stationed at Rossland, B.C., with the patrol car on the summit of the Cascade Range, elevation 5,500 feet. Border patrols are frequently carried out amid dangers and difficulties. Note the snowshoes and the snow shovel at the front of the automobile. Both are frequently needed.

BIG SEIZURE IN QUEBEC

One of the largest and most complete illicit stills uncovered in the Quebec district was found by Customs-Excise officers in the heart of that city recently. An idea of the size of this plant may be gained by a description of the seizure, which included:—

One complete red copper still with worm and condenser 34 ft. high, 24 inches in diameter, 6 sections; 1 red copper rectifier, 3 sections, 3 ft. high, 3 ft. in diameter; 1 red copper tank 6 ft. high; 1 boiler for still 6½ ft. high by 6½ ft. in diameter; 1 red copper knee or elbow 6 ft. long by 4 inches; 15 gallons spirits; 22,000 gallons mash and wash; 9 wooden vats, total capacity 45,000 gallons; 1,957 ft. iron pipe; 31 copper steam valves; 2 scales; 180 empty barrels; 3 boiler tanks 12 ft. long by 36 inches diameter; 3 iron boiler tanks; 2 steam pumps; 1 electric motor; 2 electric compressors; 40 iron drums, meter testers, hydrometers, fittings.

TWO LARGE STILLS SEIZED

Concealed on the fourth storey of a building on St. Laurent street, Montreal, the ground floor of which was occupied by a garage, officers of the Customs-Excise Preventive Service recently uncovered two illicit stills. The larger of the two stills, with a column about thirty feet high, was in full operation at the time of seizure, and alcohol was flowing out through a half-inch pipe at the rate of about twenty gallons an hour. Over five hundred gallons of alcohol, stored partly in one-gallon tins and partly in a large tank, were seized, in addition to 15,000 gallons of mash, 2 steam boilers, 2 oil burners, 6 large wooden vats, 2 electric pumps and one automobile truck. A system of cleverly concealed buzzers connected the distillery with the garage office.

Two men found in the distillery and three working in the garage were arrested.

STATISTICAL RETURN

All entries including those taken on March 31st are required to be mailed to the Department on the evening of that day, in envelopes marked "closed." Entries received from outports or otherwise after that date will be included in the following fiscal year.

ITEMS OF INTEREST FROM EXCISE DIVISION

Death of Excise Officer

The death occurred at Vancouver, on January 12th, 1931, of Garfield MacDonald, a well known Excise officer of that port, in his 43rd year.

Deceased was born in Winnipeg, coming to Vancouver as a youth with his parents. He first entered the Inland Revenue service in 1908, passing through various grades of Excise work and in 1921 was classified as Customs-Excise clerk. Mr. MacDonald was promoted in 1924 to be Special Exciseman Grade I, a position he filled at the time of his death. Much regret is felt by his fellow members of the Vancouver staff at his passing, as he was very popular.

Cigarette Manufacture Grows

The manufacture of cigarettes in Canada is growing apace. Statistics of the Excise Division show that for the fiscal year ended March 31, 1930, the Dominion produced 5,072,023,400 cigarettes, an increase compared with the preceding year of over four hundred million cigarettes, and of one billion, sixty-seven million compared with 1927-28. Quebec and Ontario are the only provinces in Canada where cigarettes are manufactured. Quebec's output for the last fiscal year was 4,423,011,110 cigarettes, an increase compared with the previous fiscal year of 295,390,795. Ontario produced 649,012,290 cigarettes in the last fiscal year, surpassing the previous year's production by 113,373,630.

In five provinces of the Dominion cigars are made, the total production for the fiscal year ended March 31, 1930, being 196,290,107 cigars. For the preceding year the total production was 194,596,829 cigars. Production by provinces for the last fiscal year was as follows:—Quebec 153,570,896 cigars, Ontario 40,641,726 cigars; British Columbia 1,674,900 cigars; Nova Scotia 197,625 cigars; New Brunswick 108,660 cigars, Alberta 96,300 cigars.

Proof spirits manufactured in the Dominion totalled 16,813,433 gallons for the fiscal year ended March 31, 1930, a decrease of 2,878 gallons compared with the previous fiscal year. Distilleries are located in five provinces of Canada. Ontario is the biggest producer, manufacturing for the last fiscal year 9,792,809 gallons of proof spirits. Quebec produced 5,676,093 gallons, British Columbia 1,318,043 gallons, Manitoba 26,144 gallons, New Brunswick 345 gallons.

Excise Duty Collections

Statistics of the Excise Division for January, 1931, show a decrease in Excise duty collections on potable and non-potable spirits, cigars, cigarettes and tobacco, compared with January, 1930. The statements are:—

Comparative statement of Excise duty collections during the months of January, 1930, and January, 1931:—

January, 1931, spirits potable, $588,120; January, 1930, $1,162,272. January, 1931, spirits, non-potable, $84,807; January, 1930, $96,428. January, 1931, malt, $254,515; January, 1930, $256,989. January, 1931, cigars, $22,622; January, 1930, $26,728. January, 1931, cigarettes, $1,918,193; January, 1930, $2,002,429. January, 1931, manufactured tobacco, $301,605; January, 1930, $307,808. January, 1931, foreign raw leaf tobacco, $518,385; January, 1930, $544,631. January, 1931, beer, $13,885; January, 1930, $19,088. January, 1931, licences, $175; January, 1930, $136. January, 1931, total, $3,702,311; January, 1930, $4,416,514.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1930, and January, 1931:—

January, 1931, tobacco, cut, 1,057,507 pounds; January, 1930, 1,024,650 pounds. January, 1931, tobacco, plug, 366,785 pounds; January, 1930, 434,600 pounds. January, 1931, cigarettes, number 319,633,640; January, 1930, 333,665,555. January, 1931, cigars, number 7,259,572; January, 1930, 9,334,795. January, 1931, snuff, 82,161 pounds; January, 1930, 78,409 pounds. January, 1931, foreign raw leaf tobacco, 1,288,600 pounds; January, 1930, 1,334,418 pounds.

* * NEWS AND COMMENT * *

Virden, Man.: J. D. McNiven, Sub-Collector of National Revenue at the outport of Virden, Manitoba, under the survey of the port of Brandon, retired on superannuation in February.

Mr. McNiven is a native of Simcoe County, Ontario. He came to Virden in 1887 where he engaged in busines. In 1897 he was appointed Deputy Collector of Inland Revenue and Sub-Collector of Customs at Virden.

Mr. McNiven has served the interest of the community in many useful capacities; as school trustee, secretary-treasurer of the school board, secretary-treasurer of the hospital board, president of the curling club and of the golf club. Hugh McDonald, of Swift Current, is relieving officer until Mr. McNiven's successor is appointed.

Rock Island, P.Q.: The Provincial Government of Quebec proposes to complete this year the paving of Highway No. 13, Sherbrooke to the International Boundary at Rock Island, Que. This is the main highway from the New England States to Quebec City, and traverses a beautiful section of the Eastern Townships in the Province of Quebec. The completion of the highway will prove popular with tourists.

Arichat, N.S.: After thirty years service as Collector at the port of Arichat, Nova Scotia, part of which time he served also as Registrar of Shipping, Captain A. F. Boudrot retired recently, under the provisions of the Superannuation Act.

Captain Boudrot was born at Arichat in 1863. At the age of fifteen he shipped before the mast, and one year later was put in command of a vessel engaged in the coasting trade. When twenty-one years old he was given command of the brigantine *Orlot* plying between Bay Chaleur, Portland and Boston. In 1888 he engaged in seal hunting along the Pacific coast, shipping from Victoria, B.C., on the schooner *Henry Dennis* and later on the *Kate of Victoria*.

In July, 1900, he joined the Department of Customs as Acting Collector at Arichat, receiving his permanent appointment one year later. He was appointed to the office of Registrar of Shipping April 1, 1919.

Rykerts, B.C.: J. C. Rykert, formerly Sub-Collector of this outport, which was established in 1883, died here on January 19, 1931. Born at St. Catharines, Ontario, in 1857, the late Mr. Rykert, while yet a boy, served in a surveyor's crew on the construction of the Canadian Pacific Railway. In 1874 he joined the Royal Northwest Mounted Police and, as a member of that force, was present at the founding of MacLeod and Calgary, Alberta. Joining the Customs Department in 1881 Mr. Rykert served for a time on the boats plying between San Francisco,

D. J. Scott, formerly Surveyor of Customs and Excise, Winnipeg, who has been promoted to the Collectorship of that port in the place of T. H. Verner, retired. Mr. Scott is a veteran of the Service, being first employed in 1889.

California, and Victoria, British Columbia. The Department then commissioned him to locate and open an outport to handle the goods entering Canada for the flourishing mining district of the Kootenay. The point chosen by Mr. Rykert, along the Idaho border, where the Kootenay River enters Canada, became the busy outport of Rykerts. In addition to his Customs duties Mr. Rykert served as immigration agent, mining recorder and Justice of the Peace.

After his lengthy service the late Mr. Rykert retired on superannuation seven years ago, and his death is much regretted by his former colleagues.

Toronto: Business transacted at the Customs Express Branch, Toronto, during January, 1931, was as follows: packages delivered 18,434, entries received 4,558, duty collected $256,118. At the Postal branch the totals were: packages delivered 36,270, entries received 2,891, duty collected $61,316.

At the Leaside Customs Air Harbour 24 Canadian aeroplanes reported inwards during the month and 25 outwards; United States aeroplanes inwards 1, outwards 1; passengers inwards 6, outwards 8; bags of mail 142.

Montreal: For the month of January, 1931, aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, numbered 36, outwards 31; passengers inwards 27, outwards 34; bags of mail inwards 492, outwards 161; baggage inwards 23 pieces, outwards 39 pieces. Aeroplane parts valued at $113 were imported during the month.

Saint John, N.B.: Grain shipments from the port of Saint John, New Brunswick, have been much heavier this season than during the corresponding period of last year. Up to January 13, 1931, grain shipments from Saint John, which is Canada's largest grain shipping port during the winter season on the Atlantic seaboard, totalled 2,792,571 bushels, compared with 933,305 bushels for the corresponding period the year before, an increase of 1,859,266 bushels.

During the first 13 days of January, 1931, 1,099,494 bushels of grain were delivered to vessels in the port from the West Side elevators of the Canadian Pacific Railway.

Vancouver, B.C.: Grain shipped from the port of Vancouver, for the period from August 1, 1930, to January 16, 1931, totalled 35,139,551 bushels, an increase of 16,150,864 bushels compared with the same period of last year, when 18,988,687 bushels were shipped. Of the total amount of grain shipped during the current crop year up to January 16, wheat comprised 34,790,945 bushels.

Grain shipments booked at Vancouver for the month of January alone amounted to 11,220,397 bushels.

Yarmouth, N.S.: A busy tourist season was experienced at the picturesque port of Yarmouth, in 1930.

From June 1st to September 15th, there were landed inwards at this port 28,212 passengers from the Boston and New York boats. From June 1st to September 15th, 1930, there were landed 1,757 automobiles from the Boston and New York boats.

From June 1st to September 15th, 1930, there were landed outwards to Boston and New York 24,389 passengers and 1,579 automobiles. From June 1st to September 15th, 1930, there were 4,549 tons of inward freight landed. From June 1st to September 15th, 1930, there were 6,637 tons of outward freight shipped. M. C. Wyman is Collector at Yarmouth.

CHANGES IN PORTS

Sonora, N.S., a Preventive Station under the survey of the port of Canso, N.S., closed, effective on and after 1st March, 1931.

Port Dufferin, N.S., a Preventive Station under the survey of the port of Halifax closed, effective on and after 1st March, 1931.

Sybouts, Sask., a Preventive Station under the survey of the port of North Portal closed, effective on and after 5th February, 1931.

Regway, Sask., established as a Preventive Station under the survey of the port of North Portal, effective on and after 6th February, 1931.

Okotoks, Alta., is established as an outport and warehousing port under the survey of the port of Calgary, on and after 1st February, 1931.

MONTREAL EXPRESS

Collections at the Customs Express Branch, Montreal, amounted to $211,226 for the month of January, 1931. Entries received numbered 3,411, packages delivered 14,304.

DEPARTMENTAL RULINGS

Ethyl Acetate, substantially pure and with alcoholic impurity not in excess of 2·5 per cent proof spirit, is rated under tariff item 711.

Ethyl Acetate, containing more than 2·5 per cent proof spirit, is rated under tariff item 220c.

Motion picture and still picture projectors, not including sound equipment for use in connection with sound-on-film projectors. Tariff item 463.

Motion picture films less than $1\frac{1}{8}''$ in width. Tariff item 463.

"Namographs" of iron or steel, per illustration, used for imprinting individual names on pens and pencils by means of electrically heated type. Tariff item 446a.

Battery boxes which require no further fabrication and are not adapted for use other than as parts of electric batteries. Tariff items 445e and 771.

Water-marked advertising wrapping paper. Tariff item 178.

Monthly publication entitled "Modern Romances," beginning with the February, 1931, issue. Tariff item 184, until otherwise determined.

Paper described in Appraisers' Bulletin No. 3674 are classified for duty purposes under tariff item 197b, regardles of the purpose for which they are to be used.

With respect to the tariff status of machines equipped with electric motors, it has been ruled, until otherwise determined, that:

(*a*) When the electric motor is merely attached to the same base as the machine or to the frame of the machine, whether enclosed in a housing or not, or is mounted separately from the machine, the motor is to be rated under tariff item 445g;

(*b*) When the electric motor is built-in so as to form an actual part of the machine, whether enclosed in a housing or not, the machine and motor are rated as an entity at the rate of duty applicable to the machine.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the eleven months of the fiscal year, February, 1930, and February, 1931. Decreases are marked*.

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	43,821 27	43,968 02	146 75				
Halifax....	629,836 33	649,720 20	19,883 87	Winnipeg..	3,645,619 75	3,478,513 47	*167,106 28
St. John....	601.109 43	601,167 29	57 86	Regina......	664,281 99	607,489 55	* 56,792 44
Quebec....	1,341,734 97	1,165,127 33	*176,607 64	Saskatoon ..	270,408 81	242,333 70	* 28,075 11
Montreal	21,495,361 01	21,551.775 22	56,414 21	Prince Albert..	76,160 81	64,462 60	* 11,698 21
Ottawa.....	2,320,765 39	2,655,649 97	334,884 58	Calgary......	1,393,372 17	1,773.879 83	380,507 66
Kingston.	372,065 93	163,557 03	*208,508 90	Edmonton.....	548,481 98	500,559 49	* 47,922 49
Belleville	421,304 70	513,578 94	92,274 24	Vancouver.....	4,398,757 94	4,991,514 93	592,756 99
Toronto...	18,366,469 45	18,795,480 42	429,010 97	Yukon.........	22,575 34	18,927 12	* 3,648 22
Hamilton....	5,374,691 25	5,625,385 04	250,693 79	Head Office...	16,838 46	9,300 19	* 7,538 27
London	5,387,276 51	6,467,864 56	1,080,588 05				
Ft. William..	413,722 52	328,496 39	* 85,226 13	Total....	67,804,656 01	70,248,751 29	2,444,095 28

THE QUESTION BOX

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number of the REVIEW:—

(1) A Canadian wins an $800 automobile in a charity raffle in the United States on a $1 ticket. How would such an automobile be entered for Customs purposes, into Canada, especially with regard to dumping duty, as selling price to purchaser in Canada would be $1 and the United States fair market value $800? Is there any special ruling to cover such cases or other articles won in competitions?

(2) Should the personal baggage of Canadian plenipotentiaries abroad and members of their staff, when they come back to this country, be examined or passed without examination?

Should the personal baggage of eminent foreign persons as well as of Consuls General who are natives of the country they represent, and who are not engaged in any other business, when they are holders of diplomatic passports, or of a letter issued by a minister of the Government of their country recommending them to the courtesy of the Customs officers, be passed without examination?

(3) In cases where the Check Branch of the Department requests the amendment of an entry covering goods imported, would it not facilitate matters if the E. 7 showed the date of entry and the file number?

The answers are:—

(1) Articles won in charity raffles not having been purchased by the recipient, and there being no selling price to the importer, special duty could not apply. Duty should be collected on the list price of the car at the place of direct exportation to Canada.

(2) Vide Memorandum 351.

(3) This question has been referred to the Chief of the Checking Branch who will no doubt adopt the suggestion if it facilitates the work of his Branch and that of the various ports.

These questions will be dealt with in the next number:—

(1) An invoice is tendered showing the Home Consumption Price £80, while the price to Canada shows £90, less 10 per cent Cash Discount—£81—what is the proper value for duty?

(2) A non-resident coming to Canada is granted a Traveller's Vehicle Permit at the border. Although not actually engaged in business he is here looking after the interests of his firm who have a branch in Canada. His firm requires his presence here about thirty days. As his business interests do not occupy all his time he brings his family along with him, and wishes to use his car for health and pleasure purposes in the district in which he is stationed. Would it be in order to endorse his permit with the certificate " use of .... pleasure only authorized," and if not what would be the procedure in this case?

(3) If the holder of a Customs House Brokers licence decides to turn his business into a company, taking in other persons, can the new firm continue to operate under the original licence?

A CORRECTION

In the Question Box (page 19), December number, in answer to Question No. 2, the words " and the cargo carried in bond should be covered by a special manifest Form A-16 " in lines 10, 11 and 12 in column 2, should be deleted, as that requirement does not apply in the case in point.

THE LETTER BAG

REPORTING IN AND OUT

F. L. Whiting, of Stanhope, Que., writes:—

I read with interest the letter on this subject in the January number of the REVIEW by E. J. Struthers, Collector at Rock Island, Que., and though we are all anxious to speed the legitimate tourist traffic at our borders, I fear the solution is not to be found in Mr. Struthers' suggestions.

The United States government would be obliged to issue a new form of permit for Canadian automobiles touring in that country. The automobile permits issued to Canadian cars are in duplicate, and not in triplicate, the tourist receives one copy, the other remaining in a book at the office of issue.

The Immigration side of the question would, in my opinion, make the plan impractical. With the close check the Immigration Departments are keeping on each side of the line, it means that a United States Immigration officer would have to be on duty at the Canadian office, and vice versa, to check up on the same people returning to their own country.

As to the baggage the United States tourists bring into Canada, we do not enter on their permit the number of pieces of baggage; and even if such were the case, how many of them would return to the Canadian office, even if told to do so by the United States officers? The bona fide tourist probably would, but it would leave too big an opportunity open for smuggling goods, and even automobiles into Canada, for I cannot see where we would have as efficient a check on them as we have with the present permit system.

I favour the suggestion that we do away with issuing permits to Canadian automobiles going to the United States. We would examine them on their return, and that is what we are really interested in; not what they take out, but what they bring in.

United States automobiles engaged in bootlegging, of which unfortunately there are a number, would find things made much easier for them as they could come into Canada, secure their load, and take it past the Canadian office, and the United States office being some miles away, could take a side road before reaching there. This would make the work of our patrol officers very difficult, and prevent many seizures, now being made, of United States automobiles used for commercial purposes in Canada.

If the Canadian and United States Customs offices were side by side, and complete co-operation enjoyed as is the case at Stanhope and Norton Mills, an arrangement of some kind might be reached, but, with the offices far apart it would not work.

My object in submitting these views is to carry on the discussion and, if possible, see if some arrangement can be reached.

WANTS OVERTIME ABOLISHED

An officer of the Windsor, Ontario, staff, writes:—

I have a suggestion to make in reference to an editorial entitled *Retrenchment*, which appeared in the January number of the REVIEW, and called attention to the need for strict economy in all governmental departments. Some time ago officers of National Revenue at frontier ports were relieved of all overtime duties except Sundays and holidays. Additions to the staff were made to take care of this change at the larger ports. I believe a considerable saving could be effected by the Department if all overtime were abolished. This should not require any increase in staff. The various "shifts" could be "staggered" and arranged so that each officer would work six days a week, those working Sundays having a day off through the week. Such a change could more easily be put into effect at this time of the year when the flow of traffic is at a low ebb. Do you not think this plan worthy of trial?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers. Additions and Deductions

JANUARY—FEBRUARY

ADDITIONS

Nova Scotia

Sydney (Glace Bay): George Harris, Watchman.

New Brunswick

St. Stephen (Milltown): G. L. Casey, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Woodstock (Centreville): F. A. Gibson, O.A.S., Customs Excise Examiner, Limited Service Outport.

(Grand Falls) (Gillespie Portage): F. H. Rideout, O.A.S., Customs Excise Examiner, Limited Service Outport.

Quebec

Coaticook (Stanhope): Eddie Boivin, M. J. Moss, Customs Excise Examiners.

Montreal: M. A. LaBrosse, Stenographer, Grade 2; J. L. P. C. Pohu, Clerk, Grade 1.

Quebec (Armstrong): J. P. Gosselin, Customs Excise Enforcement Officer.

St. Armand (Pigeon Hill): D. L. Tittemore, Customs Excise Enforcement Officer.

St. Johns (Farnham): L. E. Starke, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Sherbrooke: D. A. Bellam, Clerk, Grade 1; J. G. Dagneau, Clerk, Grade 1.

Sutton (Glen Sutton): J. E. Bergeron, Customs Excise Enforcement Officer.

Ontario

Brantford: R. Ratcliffe, O.A.S., Customs Excise Examiner.

Bridgeburg: J. T. Goudie, W. L. Hershey, F. S. Jackson, T. H. G. Longstreet, C. A. Misener, A. F. Seeber, W. B. Willson, Q. H. Woodruff, Customs Excise Examiners.

Guelph: W. A. G. Pennylegion, Customs Excise Examiner.

Niagara Falls: G. W. Carr, O.A.S.; C. A. McCall, Customs Excise Examiners.

Ottawa: M. J. E. Bisson, Clerk, Grade 1.

Toronto (Newmarket): M. A. Boag, Customs Excise Examiner, Grade 1 Outport; W. G. Jefferson, O.A.S., Sub-Collector of Customs and Excise, Grade 1.

Saskatchewan

North Portal (Regway): G. H. Crossan, O.A.S., Customs Excise Enforcement Officer.

Preventive Service

C. L. Dale, Special Customs Excise Officer, Grade 2; H. P. Doyle, S. S. Kempton, Special Customs Excise Officers, Grade 1.

Inspection

Miss M. Stedman, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Canso (Sonora): D. J. Dickson, Customs Excise Enforcement Officer.

Halifax: F. J. C. Doyle, Express and Postal Computing Clerk; R. A. MacGillivray, Customs Excise Examiner.

(Port Dufferin): Hector Smiley, Customs Excise Enforcement Officer.

Sydney (Glace Bay): J. H. Cameron, Watchman.

Prince Edward Island

Charlottetown: J. D. Macmillan, Collector of Customs and Excise, Grade 2 (Registrar of Shipping).

New Brunswick

Chatham (Richibucto): A. E. McInerney, Sub-Collector of Customs and Excise, Limited Service (Registrar of Shipping).

Woodstock (Gillespie Portage): L. P. Gillespie, Customs Excise Examiner, Limited Service Outport.

(Grand Falls): I. C. McCluskey, Sub-Collector of Customs and Excise, Limited Service Outport.

Quebec

Athelstan (Trout River): J. Boisseau, R. M. Fraser, Customs Excise Examiners, Limited Service Outport.

Coaticook (Stanhope): Eddie Boivin, M. J. Moss, Customs Excise Enforcement Officers.

Montreal: Miss M. J. G. David, Stenographer, Grade 2; Edmond Major, Customs Truckman; John Murray, Assistant Customs Appraiser.

Quebec: G. H. Poitevin, Customs Excise Clerk.

(Bonne Esperance): Johnny Jones, Customs Excise Enforcement Officer.

St. Armand (Pigeon Hill): W. Gelineau, Customs Excise Enforcement Officer.

Sherbrooke: J. G. Dagneau, Clerk, Grade 1.

Sutton (Glen Sutton): D. G. Eldridge, Customs Excise Enforcement Officer.

Ontario

Amherstburg (Point Pelee): W. G. Gidley, Customs Excise Enforcement Officer.

Bridgeburg: C. A. McCall, Customs Excise Examiner.

Chatham: A. E. Pilkey, Collector of Customs and Excise, Grade 3 (Registrar of Shipping).

Hamilton: H. W. Dow, Express and Postal Computing Clerk; J. J. Haygarth, Senior Customs Excise Clerk.

Ottawa: R. Montpetit, Messenger.

(Hawkesbury): P. Ladouceur, Sub-Collector of Customs and Excise, Grade 1.

Owen Sound: W. E. Todd, Collector of Customs and Excise, Grade 2 (Registrar of Shipping).

Toronto: W. T. Graham, Special Exciseman, Grade 2; Miss Clara Simon, Stenographer, Grade 2.

Whitby: H. L. Taylor, Collector of Customs and Excise, Grade 1.

Windsor-Walkerville: C. F. Bates, Customs Truckman; John Fry, Customs Excise Cashier; R. J. Sinasac, Customs Excise Examiner.

Manitoba

Emerson: L. B. Ashby, Customs Excise Examiner.

Saskatchewan

Saskatoon: F. W. C. Baines, Clerk, Grade 1.

British Columbia

Grand Forks (Cascade City): E. S. Reynolds, Customs Excise Examiner, Grade 1 Outport.

Vancouver: Robt. Gallaher, Express and Postal Computing Clerk.

Preventive Service

J. W. Bonner, Master, Patrol Boat *Stalwart;* J. H. Brinck, T. C. Courtney, Customs Excise Enforcement Officers; H. P. Doyle, Special Customs Excise Officer, Grade 1; Miss J. Houston, Stenographer, Grade 2; J. A. McKay, Special Customs Excise Officer, Grade 2; Capt. F. L. Nickerson, Master *Ellsworth.*

Inspection

Donat Hains, Excise Tax Auditor; Miss M. A. A. G. Lapierre, Stenographer, Grade 2.

Administrative

F. A. Campbell, Clerk, Grade 4; Miss L. G. Cauley, Stenographer, Grade 2 (Law); Mrs. E. D. Ogilvie, Clerk, Grade 4.

PROMOTIONS

Nova Scotia

Halifax: T. H. Robinson, from Customs Excise Cashier to Computing Clerk.

North Sydney: M. J. T. Ryan, from Customs Excise Enforcement Officer to Customs Excise Examiner.

New Brunswick

Chatham: F. P. Heckbert, from Customs Excise Examiner to Collector of Customs and Excise Grade 1 (Registrar of Shipping).

Quebec

Coaticook (Stanhope): Leodore Lacroix, from Customs Excise Enforcement Officer to Customs Excise Examiner.

St. Hyacinthe: C. A. Rousseau, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2.

Ontario

Hamilton: C. H. Hughes, from Assistant Customs Appraiser to Customs Appraiser (Divisional): S. J. McKelvey, from Express and Postal Computing Clerk to Assistant Customs Appraiser; M. T. Marshall, from Customs Excise Clerk to Computing Clerk.

Niagara Falls: C. H. Day, from Customs Excise Examiner to Assistant Customs Appraiser.

Sarnia: D. K. MacDonald, from Customs Excise Enforcement Officer to Customs Excise Examiner.

Toronto: H. A. Manderson, from Computing Clerk to Customs Excise Cashier, Grade 8; Wallace Robinson from Assistant Customs Appraiser to Customs Appraiser (Divisional); E. H. Prior, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

(West Toronto): Henry Shiels, from Customs Excise Clerk to Express and Postal Computing Clerk.

Windsor-Walkerville: K. G. Van Waggoner, from Computing Clerk to Senior Customs Excise Clerk.

Manitoba

Winnipeg: T. P. Boland, from Special Exciseman, Grade 1, to Customs Excise Cashier, Grade 7; D. J. Scott, from Surveyor of Customs and Excise, Grade 7, to Collector of Customs and Excise, Grade 7.

British Columbia

New Westminster (Boundary Bay): E. T. Calvert, from Customs Excise Enforcement Officer to Customs Excise Examiner.

Vancouver: H. W. Baker, from Customs Excise Clerk to Express and Postal Computing Clerk; L. A. MacLean, from Customs Excise Examiner to Cashier and Computing Clerk.

Victoria: Charles Conyers, from Senior Customs Excise Clerk to Assistant Customs Appraiser; J. E. Kenny, from Assistant Customs Appraiser to Customs Appraiser.

Administrative

H. M. Blakely, from Senior Customs Excise Checking Clerk to Principal Clerk; B. C. Carey, from Clerk, Grade 3 to Examiner of Refund Claims; Miss F. I. Green, from Stenographer, Grade 3 to Secretary to Executive; E. S. B. Hind, from Senior Customs Excise Checking Clerk to Principal Clerk; Miss E. Kerr, from Secretary to Executive to Principal Clerk.

Promotions and Transfers

D. J. Beattie, from Customs Excise Enforcement Officer, Herdman, Que., to Customs Excise Clerk, Athelstan, Que.

P. A. Caron, from Customs Excise Examiner, Grade 1 Outport, Riviere du Loup, Que., to Customs Excise Clerk, Quebec, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,208,374 18	9,326,667 64		
Less Refunds and Drawbacks	1,392,799 29	2,085,972 44		
Net	11,815,574 89	7,240,695 20	4,574,879 69	....
Excise Taxes	4,122,426 36	2,183,487 97		
Less Refunds and Drawbacks	77,469 08	82,084 89		
Net	4,044,957 28	2,101,403 08	1,943,554 20	....
Excise Duties	3,884,514 85	3,801,299 63		
Less Refunds and Drawbacks	26,301 72	205,648 11		
Net	3,858,213 13	3,595,651 52	262,561 61	....
Sundry Collections	86,565 81	94,215 64		
Less Refunds and Drawbacks	26 82	1,827 06		
Net	86,538 99	92,388 58	....	5,849 59
Net Totals	19,805,284 29	13,030,138 38	6,780,995 50	5,849 59
Net Decrease	....	....	6,775,145 91	

TOTALS FOR ELEVEN MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	181,253,957 94	135,486,728 59		
Less Refunds and Drawbacks	17,941,085 11	16,740,390 45		
Net	163,312,872 83	118,746,338 14	44,566,534 69	....
Excise Taxes	58,556,275 15	35,207,414 91		
Less Refunds and Drawbacks	701,471 57	610,102 39		
Net	57,854,803 58	34,597,312 52	23,257,491 06	....
Excise Duties	60,701,952 49	54,312,699 70		
Less Refunds and Drawbacks	611,160 52	819,776 92		
Net	60,090,791 97	53,492 922 78	6,597,869 19	....
Sundry Collections	1,119,998 09	1,113,541 68		
Less Refunds and Drawbacks	697 84	3,319 20		
Net	1,119,300 25	1,110,222 48	9,077 77	....
Net Totals	282,377,768 63	207,946,795 92	74,430,972 71	....
Net Decrease	....	....	74,430,972 71	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1930 AND FEBRUARY 1931

—	February 1930	February 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	647,275 33	505,083 36	142,191 97	....

TOTALS FOR ELEVEN MONTHS

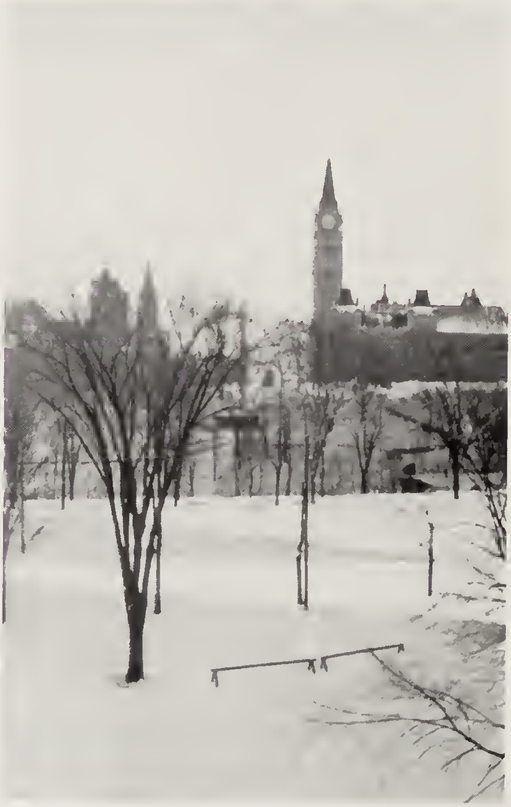
—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	67,804,656 01	70,248,751 29	....	2,444,095 28

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY AND THE ELEVEN MONTHS ENDED FEBRUARY 1930 AND 1931

———	February, 1930		February, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		66,689,817		43,872,682
Total Exports (Foreign Produce)		1,459,932		1,041,297
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat . . . Bush.	6,732,826	8,152,454	10,296,603	6,289,033
Wheat flour . . . Brls.	480,587	2,913,997	414,773	1,554,400
Fish . . . Cwt.	382,494	2,838,316	241,957	1,587,757
Furs . . . $		2,589,552		2,341,300
Meats . . . Cwt.	34,627	729,778	15,118	261,516
Cheese . . . Cwt.	2,804	67,111	3,057	59,092
Planks and Boards . . . M ft.	108,640	2,764,368	72,323	1,550,104
Wood pulp . . . Cwt.	1,330,240	3,567,070	944,972	2,518,190
Newsprint . . . Cwt.	3,264,084	9,418,742	2,884,717	8,086,266
Automobiles and parts . . . $		1,910,999		723,851
Copper, unmanufactured . . . Cwt.	176,770	2,924,589	70,827	595,153
Nickel, unmanufactured . . . Cwt.	76,541	1,810,201	55,823	1,302,783
Imports entered for Consumption—Free goods		26,933,132		18,485,590
Imports entered for Consumption—Dutiable goods		53,989,029		32,509,897
Total Imports entered for Consumption		80,922,161		50.995,487

	Eleven months ended February, 1930		Eleven months ended February, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		1,030,662,985		744,669,470
Total Exports (Foreign Produce)		22,582,694		16,038,058
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat . . . Bush.	165,413,897	202,643,106	204,347,470	169,474,885
Wheat flour . . . Brls.	7,213,263	41,641,596	6,657,635	30,854,642
Fish . . . Cwt.	4,214,700	33,112,996	3,445,353	26,191,501
Furs . . . $		16,598,876		13,633,243
Meats . . . Cwt.	705,694	14,298,076	269,441	5,729,852
Cheese . . . Cwt.	918,382	18,173,755	790,999	12,803,272
Planks and boards . . . M ft.	1,652,298	42,995,779	1,215,022	29,521,905
Wood pulp . . . Cwt.	15,635,160	40,209,420	12,582,694	31,794,453
Newsprint . . . Cwt.	45,199,554	132,483,396	40,807,576	116,162,401
Automobiles and parts . . . $		34,817,441		16,529,598
Copper, unmanufactured . . . Cwt.	2,078,081	32,985,575	1,709,550	20,694,070
Nickel, unmanufactured . . . Cwt.	957,110	22,619,134	723,938	16,138,072
Imports entered for Consumption—Free goods		393,789,970		308,097,559
Imports entered for Consumption—Dutiable goods		741,458,086		523,181,238
Total imports entered for Consumption		1,135,248,056		831,278,797

WEARING A CROWN OF SNOW



THIS is an unusual winter view of the Peace Tower, which rears its stately head high over the Houses of Parliament at Ottawa. The photograph was taken for the Review from the fourth storey of the Connaught Building, by G. E. McBride, a member of the Staff. In the foreground are Major Hill Park and the Rideau Canal locks. To the left is the East Block, in which the Privy Council chamber and the office of the Prime Minister are situated.

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Department of National Revenue

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Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
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G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Assistance Appreciated

AN official expression of appreciation has been received from the Government of the United States, through the regular diplomatic channels, of the assistance and co-operation extended by officers of the National Revenue Department to Customs officials of the United States Treasury Department, in an important smuggling case. Prosecutions were successfully conducted recently by the United States authorities against a number of persons charged with the smuggling of watch movements into that country through Canada. The United States Secretary of the Treasury reported that the successful prosecution was due in large measure to the " splendid co-operation " extended by officers of the Department of National Revenue. The Government of the United States expresses its " keen appreciation of the valuable assistance rendered by the Canadian officers in the above-mentioned instance and full assurance that such co-operation will be gladly reciprocated whenever the opportunity presents itself."

Careful Examination Essential

IT has come to the attention of the Department that there is laxity in the examination of postal parcels, in consequence of which there has been failure at some ports to collect Customs duty and tax on valuable articles of small bulk, such as silk wearing apparel, lingerie, and other goods, and it is estimated that the loss to the revenue thereby has been very considerable.

Collectors will therefore instruct their officers that all postal parcels must be carefully examined, to ensure collection of the proper amount of duty and tax on their contents.

Two New Speedy Cruisers

WITH the arrival of spring, and the consequent preparation by all interested in river, lake and ocean traffic for the opening of navigation, contracts have been signed for the construction of two Customs cruisers to be operated in Atlantic waters by the Preventive Service. These boats have been designed for the express purpose of protecting the revenue, and when ready for action will prove interesting problems for rum-runners.

Their building will be supervised by the Department's Technical Naval Officer, Engineer Lt.-Commander Charles Stephen, who by reason of his technical and practical experience, in war as well as peace time, is well equipped for the responsibilities entrusted to him. Effective results are expected to mark the season's activities. The contracts have been awarded by the Department to two firms of shipbuilders in Canada, each for delivery in August, 1931.

These vessels were designed by a firm of Canadian naval architects, to suit the special requirements of the Preventive Service, and are to the following general particulars:—

Length on waterline, 115′ 0″; breadth, maximum, 19′ 0″; depth, moulded, 11′ 0″; draft, extreme, 6′ 6″.

The construction is of wood with double planking, copper fastened and reinforced with steel in certain parts.

The propelling machinery comprises twin Diesel engines, and is supplemented by a very complete equipment of auxiliaries.

In the next number of the REVIEW further particulars will be given of the two new cruisers.

A Warning to Collectors

GREAT care must be exercised by Collectors and other officers concerned at the various ports in giving importers definite assurance as to rates and values for duty, and the imposition or non-imposition of special or dumping duty on importations prior to their entry into Canada. In the event of incorrect information being given, importers are liable to be put to considerable inconvenience and expense. It is the plain duty of a Collector not to give a definite ruling in any case where reasonable doubt may exist, but to submit the matter, with full details, to the Department for consideration, and the issuance of official instructions. Collectors are instructed to follow this business-like procedure and thereby avoid trouble to themselves and inconvenience and loss to importers.

The Stirring of Conscience

CONSCIENCE, that mysterious inner prompter which neither slumbers nor sleeps, is responsible for frequent contributions to national revenue. Recently the Collector at Vancouver received a money order for $21.45, with this explanatory note:—

> Seventeen years ago I brought some articles into Canada. The duty would come to $4.25 as near as I can figure. Enclosed is post office money order for $21.45 at the rate of 10 per cent interest. I hope this will cover the debt.

Grain Exports from Vancouver

THERE has been no slackening in the quantity of grain exported through the port of Vancouver, according to information furnished the REVIEW by R. C. Maxwell, Acting Collector of National Revenue. Up to 10th March, the total for the season amounted to 48,132,062 bushels, compared with 29,354,070 bushels shipped for the same period last year. In store in elevators as at 10th March were 13,367,330 bushels, and an additional 1,697,800 bushels in cars in transit or in railway terminals in British Columbia. There are ships in port to load 557,000 bushels, and March bookings, exclusive of shipments made and ships in port, were 3,846,235 bushels.

Prohibited Imports

By Order in Council dated the 27th February, 1931, passed under the authority of section 17 of the Customs Tariff, it is ordered that the importation into Canada of coal, wood-pulp, pulpwood, lumber and timber of all kinds, asbestos, and furs, from the Union of Soviet Socialist Republics be and is prohibited, effective on and after 28th February, 1931.

"Importation" embraces either direct or indirect importation.

Income Tax Rulings

A RULING has been issued by C. S. Walters, Commissioner of Income Tax, to Inspectors of that Division, regarding *Estates with Life Beneficiary and Remainderman—Form T.3.* It reads as follows:—

A beneficiary of the income of an estate is a person entitled to the income of the estate during his life or for a term of years.

A remainderman is a person to whom the corpus or capital of the estate goes on the termination of the interim or life interest.

When the income arises out of assets annually suffering depreciation the method of taxing will be as follows:—

Should the income of the estate after all expenses but before taking depreciation be $1,000 (or any sum in excess thereof) and the $1,000 is distributed to the beneficiary, the Department will nevertheless determine the net income of the estate by allowing the statutory deduction for depreciation and if depreciation were, say $100, then the net income of the estate distributed to the beneficiary for taxation purposes would be $900, and on that the beneficiary would be taxed and not on the $1,000, though the $1,000 in fact were paid out to the beneficiary.

Likewise if the estate income be accumulating in the hands of the estate for the benefit of unascertained persons, etc., then the net income to be taxed as against the trustee would be $900.

However, where the trustee distributed only $900 to the beneficiary, retaining the $100 which stands in lieu of the depreciable capital asset, then the beneficiary is not entitled to any depreciation.

Where part of the income is accumulating in trust and part paid out to beneficiaries, the depreciation allowance shall be divided or apportioned between the beneficiaries and the trustee according to their interest in the income of the estate.

Where there is a definite and annual payment to be made to annuitants or legatees the annuitant or legatee would be taxable in full without allowance for depreciation. This raises the distinction as between beneficiaries entitled to the income of the estate depending upon whether the income is had or not and the amount thereof.

This will apply to incomes for 1930 and thereafter.

The following ruling has been issued to Inspectors of Income Tax, by C. S. Walters, Commissioner:—

Re: Section 19, as Amended by Chapter 24, Statutes of 1930. In determining what portion of the surplus shall be deemed to be taxable on the winding up, discontinuance, or re-organization of the business of any incorporated company, according to the provisions of the above Section, it has been decided that dividends paid in the fiscal year in which the company winds up shall be considered as being paid first from the current earnings of such fiscal period and the balance, if any, against the surplus existing at the commencement of such fiscal period.

"Dividends" means and includes those actually paid on declaration in the usual manner, as well as those deemed to be a dividend by virtue of Section 19 itself on the winding up of the company.

New Income Tax Inspector

COLIN A. Masters has been appointed Inspector of Income Tax at Saint John, N.B., in the place of Norman P. McLeod resigned, and W. Harold Estabrooks has been appointed Assistant Inspector of Income Tax at Saint John.

Amended Entry Forms

NEW Customs entry forms B-1 and B-5 containing oaths forms 1 and 2 as amended by Order in Council P.C. 2362 of 7th October, 1930, are now distributed to ports, outports and Preventive stations throughout Canada.

Collectors are instructed that the use of Entry Forms B-1 and B-5 at present in stock is to be discontinued at the close of business on 31st March, and the new forms are to be used on and after 1st April, 1931.

By referring to supplement A to Memorandum No. 149 Revised, Collectors will observe that the date set for the use of the new entry forms coincides with that established for the new forms of invoices.

Old forms of entries on hand on 1st April next are to be destroyed.

Where the Hunting and Fishing are Good

THE woods, lakes and rivers of New Brunswick draw hunters and disciples of the gentle art of angling from all parts of the continent. That province in 1930 experienced its most successful sporting season for hunters and fishermen. Licences for hunting and fishing issued during the year totalled 28,418, an increase of 146 per cent compared with the total issued in 1925. Of the total issued last year 2,197 were to non-residents.

Official reports show that 1,066 moose, and 10,873 deer, were taken by hunters in New Brunswick woods during the open season of 1930. The number of moose killed was the largest in the past five years, while the number of deer slain was the largest ever recorded in the province.

Statistics covering the open season for angling in New Brunswick were also good. From the Restigouche River and its tributaries alone 3,948 boxes of salmon were shipped out during the fishing season. This was an increase of 2,028 over the total for 1929. Good fishing waters, that were formerly leased to private parties, are being restored to the public. Within the last two or three years five such areas have been thrown open for public fishing.

A Glimpse at the Past

CANADIAN Customs Tariffs before Confederation were very slim affairs and, for the business world outside the Department itself, not easily obtainable. To remedy this latter condition it occurred to John Cameron, a clerk in the Customs House at that time at Toronto, to issue a copy of the Tariff in pamphlet form to be available to the general public. Consequently in 1856 a neatly bound copy of the Customs Tariff appeared bearing the imprint *Toronto: John Blackburn, Printer, City Steam Press, 63 Yonge Street.* A well preserved copy was sent to the *Editor* recently, by J. H. Bertram, the present Collector.

The preface to the little pamphlet reads in part as follows:

> In consequence of the recent changes in the Customs Tariff, the mercantile community have been frequently at a loss to ascertain the exact rate of duties chargeable on the different kinds of goods imported into the Province.
>
> The only correct copy of the Tariff available—with the exception of the one in pamphlet form, published under the authority of the Commissioner of Customs, for the use of the Department—was that published in the newspapers, at the time the changes were ratified by the Legislature; and those business men who had not taken the precaution to cut the details from the newspapers of the day, and preserve them for future reference, have been considerably at a loss in regard to the rate of duties. Having for some

years witnessed this difficulty—a difficulty very much increased since the passing of the Reciprocity Treaty with the United States, and seeing no way by which it could be remedied efficiently, unless by the voluntary effort of some one conversant with the details of the Customs House, I determined, although at great inconvenience to myself, to supply the deficiency.

Many objects appeared in this ancient Tariff for which happily to-day there is no further demand. For instance, stilettos and sword-blades for canes were listed and rated at 15 per cent. Changing feminine styles have caused " hair frizettes " and " perfumed hair powder " to be dropped from the list. On the other hand " mock jewellery '" and " mock pearls " are still in demand, though under somewhat more alluring names, " Wood Clogs," " False Collars," " Cravat Stiffeners " and " Elephants' Teeth " have disappeared from the Customs Tariff of to-day as also have those mysterious articles known as " forbidden fruits," which though forbidden were nevertheless entered free. " Fear-not cloth " and mysterious things called " caddie balls " paid 15 per cent duty, as did also " Denmark satin, entirely stuff." " Brandy, for Officers' Mess " came in free to the great satisfaction, no doubt, of the officers concerned. The humble, domestic tea-pot was specified in no less than eight separate items, viz., Tea-pots, Britannia; Tea-pots, China; Tea-pots, Earthen; Tea-pots, Gold; Tea-pots, Gilt; Tea-pots, Japanned; Tea-pots, Plated; Tea-pots, Silver. All, however, paid the same rate of duty, 15 per cent.

Appended to the Tariff is a list of the 91 ports of Canada which then comprised only Ontario and Quebec, together with the names of the Collectors in each case. D. Graham was Collector at the port of Bytown (Ottawa); T. Bouthilier at Montreal; W. F. Meudell at Toronto; J. W. Dunscomb at Quebec; J. Davidson at Hamilton; J. B. Strathy at London; A. McDonell at Morrisburgh, Maria Town; Jas. Hopkirk at Kingston; W. McCrae at St. Johns; S. S. Finder at Belleville; J. F. Elliot at Windsor.

Canada's Lead Production

CANADA produces about 9 per cent of the world's yearly output of lead. British Columbia is the principal lead-producing province of the Dominion. Exports of lead and its products for the fiscal year ending March 31, 1930, amounted to 2,379,143 cwt., valued at $10,637,887. The United Kingdom was the chief buyer, importing during the year 1,005,874 cwt., valued at $4,341,596. Japan came next importing 701,980 cwt., valued at $3,052,406. For the nine months' period, April to December, 1930, Canada's exports of lead and its products totalled 1,699,777 cwt., valued at $5,828,880.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the twelve months of the fiscal year, March, 1930, and March, 1931. Decreases are marked*.

Districts	1929-30	1930-31	Increase or Decrease	Districts	1929-30	1930-31	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	45,178 59	45,671 50	492 91	Winnipeg......	3,707,768 97	3,537,771 04	*169,997 93
Halifax......	647,212 90	666,009 26	18,796 36	Regina........	684,067 58	617,369 00	*66,698 58
St. John.....	611,978 33	612,946 94	968 61	Saskatoon.....	276,471 13	248,412 64	*28,058 49
Quebec....	1,376,432 27	1,190,752 89	*185,679 38	Prince Albert..	76,866 95	67,172 72	*9,694 23
Montreal..	21,772,609 17	21,716,437 47	*56,171 70	Calgary.......	1,444,483 89	1,792,370 85	347,886 96
Ottawa......	2,352,756 48	2,702,011 80	349,255 32	Edmonton.....	556,495 61	523,671 66	*32,823 95
Kingston..	373,758 86	163,992 77	*209,766 09	Vancouver.....	4,495,649 05	5,106,453 85	610,804 80
Belleville......	463,922 39	517,356 62	53,434 23	Yukon.........	19,857 08	19,034 08	*823 00
Toronto...	18,702,706 60	18,985,142 23	282,435 63	Head Office...	17,669 52	9,696 94	*7,972 58
Hamilton....	5,493,854 66	5,671,919 60	178,064 94				
London......	5,442,260 41	6,516,338 38	1,074,077 97	Total.......	69,020,751 72	71,048,022 05	2,027,270 33
Ft. William....	458,751 28	337,489 81	*121,261 47				

THE LATE F. W. COWAN

In the March number of the REVIEW the death of F. W. Cowan, Chief, Customs-Excise Preventive Service, was briefly recorded. Mr. Cowan died on March 4, and the funeral service held in Ottawa on March 6 was attended by the Honourable E. B. Ryckman, Minister of National Revenue, Mr. R. W. Breadner, Commissioner of Customs, Mr. Geo. W. Taylor, Commissioner of Excise, Mr. C. S. Walters, Commissioner of Income Tax, Mr. C. P. Blair, Assistant Commissioner of Customs, and a large number of the executive officers and members of the headquarters staff of the Department.

The late F. W. COWAN.

A FAITHFUL OFFICER

The following tribute to the late Mr. Cowan, written by the *Editor* of the REVIEW, appeared on the editorial page of the Ottawa *Journal*, and is reproduced here at the request of many of the deceased officers' friends and co-workers—

Frank Cowan is dead. To the fraternity of the Civil Service, and to a larger circle in Ottawa and throughout the Dominion, the news of his passing came as a poignant blow, for Frank Cowan in the prime of life in his 47th year, with the ball of brilliant achievement at his feet, was one who had the genius of friendship. He made a host of friends and, what is more difficult, kept them.

The rise of Frank Cowan from a modest position in the backwaters of the Department to the head of the far-flung Customs-Excise Preventive Service, was due in large measure to his infinite capacity for taking pains. He did not enter the Department in 1913 with a silver spoon in his mouth. Far from it. He was an Acting Preventive Officer in the service of which fourteen years later he was made the Chief. In 1920 he transferred to the Department of Public Health, and for seven years was in charge of the Narcotics Division. Here his determined and oft-times spectacular efforts to curb the drug traffic brought him Dominion-wide notoriety.

As Chief of the Preventive Service Frank Cowan had full play of his undoubted genius. He was a splendid organizer; knew men and how to handle them. Never a driver, he spared his staff but not himself, and his reorganization of the Preventive Service was thorough and complete. In the thick of the constant campaign to prevent liquor and other smuggling Frank Cowan was to be found. His untimely death was undoubtedly hastened by an overtaxing of his strength in the discharge of his responsible duties.

A kindly, unassuming man, who commanded the esteem and respect of his fellow workers, Frank Cowan had a flair for the finer things of life. He was well read, and loved to talk of books and flowers with an intimate friend or two when the burden and heat of the day were over. His was a generous, forthright soul.

Months ago he was warned by his physisians that his condition of health compelled a complete rest. For some weeks he obeyed but the urge of his work was in his blood. He came back and carried on, well aware that the fateful sentence was only suspended, until at length the chill finger touched him. He died as he lived, in harness.

To the Department the loss occasioned by his death is a grievous one. To his wide circle of friends, in and out of the Department, his warm handclasp and cheery smile, his generous soul and gentleness of spirit, will remain a fragrant memory.

* * HERE AND THERE * *

The *Editor* is indebted to D. L. Brown, of the Customs-Excise staff, North Sydney, Nova Scotia, for the following interesting contribution:—

Arichat, the county seat of Richmond County, Nova Scotia, is located on Isle Madame, a small island separated from Cape Breton by Lennox Passage. The population is about 1,500, mostly fishermen or farmers of French descent, along with the descendants of the Acadians, some of whom made their way there after the expulsion of the Acadians from *Grand Pré* in 1755. One of the oldest settlements in Nova Scotia, records now in the Archives at Ottawa and in the Customs House at Arichat, prove the importance of this port as a shipping and fishing centre as far back as 1800.

Arichat, when Louisburg was the *Dunkirk of America,* was strongly fortified, being the southern outpost of the Island; after the final capture of Louisburg in 1758, it was reduced by the British from its standing as a garrison town.

The seat of the present diocese of Antigonish, was originally Arichat. Here also St. Francis Xavier University was founded in 1853, being transferred in 1855 to Antigonish.

A visit to Arichat brings one to an almost different land. Here the rush and bustle so prevalent in the outside world are lacking. Having one of the best harbours in Cape Breton, and being the home of some of the best seamen in the country, this port was at one time a great shipbuilding centre. Square riggers, brigantines and barkantines were built and launched here, plying their trade all over the seven seas.

The farms are laid out on the French system, so often seen in villages in Quebec. In the front the houses are close together, and the farms spread out in the back, and everything spotlessly clean, white being the predominating colour.

Arichat, from its geographical location, its age and history, has been an exhaustless source of material for novelists and other writers for years.

The adulteration of foodstuffs went on in other years with more impunity than it does to-day, and officers of the old *Inland Revenue Department* were engaged in tracing injurious admixtures to their source. A clipping from the New Glasgow, N.S., *Eastern Chronicle,* dated December 30, 1897, gives some details of the situation prevailing at that time respecting the adulteration of *cream of tartar,* an indispensable article of cookery. A series of analyses, extending over a period of four years, was made by the then Assistant Chief Analyst of the Dominion, covering 183 samples of alleged pure cream of tartar procured from druggists and grocers from all parts of Canada. The analyst stated that "out of this number I have found only one sample to consist of pure bitartrate of potassium (cream of tartar)." The other 182 samples contained injurious admixtures in varying degrees, in some instances the adulterants constituting 100 per cent, no trace of tartar being found, though the contents of the packages were labelled and sold as pure cream of tartar. The adulterants most commonly found were alum, tartrate of lime, sulphate of lime, super-phosphate of lime, starch and gypsum. Seventy of the better samples advertised as "extra special" were found to contain large percentages of lime, in some cases over 16 per cent. Also some of these samples contained 7 per cent of sulphuric acid. The *Chronicle* concludes:—

> These being the best specimens of cream tartar that can be bought in the Canadian market by chemists who are looking for pure goods, what are the chances of the housekeeper when purchasing indiscriminately from the ordinary stock found at the grocers' or druggists'? So long as she trusts to these sources for the agents to raise her biscuit and cake, she is powerless to protect her food from dangerous impurities, for she is all the time mixing it with alum and other poisonous adulterants.

Other times, other manners. Until 1839 there were only four policemen in Toronto, and in 1850 only eight. There was a town crier whose principal duty was to call the names of lost children and animals.

In 1734 Toronto's population probably consisted of a score of Indians. In 1793, Simcoe had laid the foundations of a city; in 1834 the city actually had come into being and was receiving its charter with a population of about 9,300. From that time the population increased rapidly; 1848, 18,420; 1854, 38,480; 1864, 45,156; 1874, 67,995; 1884, 105,211; 1894, 167,653; 1904, 226,045; 1914, 470,144; 1924, 542,187; 1928, 585,628. In 1930 Greater Toronto's population was over 800,000.

EXPORTS OF APPLES

In the first week of January of this year, over 32,000 barrels of Canadian apples were shipped from Halifax to British and European markets. Since the apple shipping season opened last autumn, 690,000 barrels have been exported from Halifax. Shipments have been made as follows:—London, 188,701 barrels; Liverpool, 140,986; Glasgow, 81,553; Antwerp, 76,437; Manchester, 52,708; Cardiff, 31,528; Rotterdam, 26,055; Havre, 10,217; Copenhagen, 3,176; Gothenburg, 2,933; Avonmouth, 1,234; Alexandria, Egypt, 200; and Mombassa, East Africa, 158.

CANADA'S ABUNDANT CROPS

Estimates for 1930 Show Increase

CANADA's estimated output of grain, root and fodder crops in 1930 was larger than in the previous year, although, owing to the lower prices prevailing, their aggregate value was less. The estimated value of all field crops produced in Canada during 1930 was $631,592,900, compared with $948,981,400 for 1929. Wheat production totalled 397,872,000 bushels, an increase over the previous year of 93,352,000 bushels. Of this total the prairie provinces contributed 374,500,000 bushels or about 95 per cent. The oat crop was especially abundant in 1930, yielding 423,148,000 bushels compared to 282,838,300 bushels in 1929. The barley crop amounted to 135,160,200 bushels last year, while in 1929 only 102,313,300 bushels were harvested. Almost nine million more bushels of rye were produced in 1930 than in 1929, the figures being 22,018,500 bushels and 13,160,500 bushels for the two years respectively. Yields of other grain crops in bushels for 1930 with the 1929 totals given in brackets follow:—

Peas 2,370,600 (1,979,800); beans 1,438,600 (1,491,300); buckwheat 10,903,300 (10,470,100); flaxseed 4,399,000 (2,060,400); mixed grains 44,276,000 (35,753,700); corn for husking 5,826,000 (5,183,000).

Comparative totals of the principal root and fodder crops for the two years, with the 1929 figures in brackets, follow:—

Potatoes 48,241,000 cwt. (39,930,000); turnips, mangolds, etc. 41,064,000 cwt. (36,228,000); sugar beets 471,000 tons (364,000); hay and clover 16,397,000 tons (15,833,000); grain hay 3,159,000 tons (2,099,000); alfalfa 1,640,000 tons (1,835,000); fodder corn 3,475,700 tons (3,322,300).

MONTREAL EXPRESS

At the Customs Express Branch, Montreal, $266,756 was collected in duty for the month of February, 1931; packages delivered totalled 15,290; entries received 3,813.

There are now a total of 5,700 grain storage elevators in Canada, with a combined capacity of nearly 400,000,000 bushels.

PORTS FAVOURED BY TOURISTS LAST YEAR

Statistics show Windsor, Ont., most Popular Point of Entry

STATISTICS prepared by the Department of National Revenue show that the port of Windsor, Ontario, led all other ports in the Dominion in the number of foreign cars entering for touring purposes in the year 1930, the total for the year being 1,430,554 automobiles, made up of 1,224,248 entering for periods up to 24 hours, 206,194 for periods up to 60 days, 112 for periods up to 6 months. At Bridgeburg, Ontario, 1,248,130 touring permits were issued for foreign automobiles. Of this number 1,080,497 were for stays up to 24 hours, 167,541 for stays up to 60 days and 92 for stays up to 6 months. Totals for other important points of entry in Ontario were:—Niagara Falls, 1,024,063 automobiles; Walkerville, 218,499; Sarnia, 90,602; Prescott 25,592 automobiles.

In Quebec

In the province of Quebec the port of Rock Island took first place in the number of touring permits issued, totalling for the year 92,024, made up of 63,273 permits for 24-hour stays, 28,718 permits for 60 days, 33 permits for 6 months. Touring permits issued at Philipsburg, Quebec, totalled 82,775, made up of 8,504 for 24-hour periods and 74,271 for 60-day periods. Other ports in Quebec issuing large numbers of touring permits were:—Lacolle, 71,441; Hereford Road, 46,267; Highwater, 45,634; Cantic, 34,813; Stanhope, 33,912; Trout River, 33,354. At. St. Zacharie, Quebec, 1,312 touring permits were issued for periods between 60 days and 6 months. At Windsor, Ontario, the port issuing the next

This illustration shows the Canadian end of the Peace Bridge, which spans the Niagara River between Fort Erie, Ontario, and Buffalo, New York. This bridge is a popular avenue of entry for tourists to and from Canada In the building at the right of the photograph are the Canadian Customs offices, and every facility is provided for the expeditious passage of tourists' automobiles. The photograph was supplied by F. T. Pattison, Collector at Bridgeburg, Ontario.

largest number of six months permits, 112 permits were issued.

IN NEW BRUNSWICK

The chief port of entry for foreign tourist traffic in New Brunswick was Edmundston where 60,809 touring permits were issued during 1930. Of this number 54,320 permits were for stays of 24 hours or less, and 6,489 permits were for stays up to 60 days. At Richmond Road 53,141 permits were issued, 42,785 for 24-hour periods, 10,356 for 60-day periods. Permits issued at St. Leonard numbered 39,732; Andover, 31,278; Grand Falls, 21,980; Centreville, 20,466.

IN BRITISH COLUMBIA

Pacific Highway was the principal point of entry for the rush of tourist traffic into British Columbia. This port issued during the year, 75,646 touring permits, made up of 3,576 permits for 24 hours, 72,070 permits for 60 days. The next largest number of automobile tourist permits for British Columbia was issued at Huntingdon, totalling 21,373. This number was made up of 10,948 for 24-hour periods, 10,425 for 60-day periods. Other important points of entry in the province for foreign tourist traffic were:—Douglas, 19,658; Boundary Bay, 11,707; Cascade City, 10,214.

OTHER PROVINCES

The principal points of entry of foreign automobile tourist traffic into the other provinces were:—Manitoba: Emerson, 26,150; Gretna, 9,223; Killarney, 3,413; Piney, 1,843; Melita, 1,581. Saskatchewan: North Portal, 9,112; Estevan, 4,721; Elmore, 2,785; Northgate, 2,612. Alberta: Coutts, 23,677, Carway, 5,592, Wild Horse, 678. Nova Scotia: Yarmouth, 2,060, Halifax, 119.

SHIPPING AT HALIFAX

February was a very active month

A TOTAL of 1,310,028 tons of shipping passed through the port of Halifax in the month of February, 1931. There were 24 vessels over ten thousand tons; 24 vessels between five and ten thousand tons; 45 vessels between one and five thousand tons; and 30 vessels from one hundred to one thousand tons.

In the total were 96 ships flying the British flag; 9 Danish; 7 Norwegian; 6 Swedish; 2 American; 1 German; 1 French and 1 Dutch.

The largest ship to enter was the *Adriatic*, 24,563 tons. Others were the *Laurentic*, 19,000 tons; *Scythia*, 19,730; and *Nieuw Amsterdam*, 17,149.

The American freighter *Effingham*, which broke her rudder, was towed into port on February 3 by the cutter *Tampa*, and was in port for over a week repairing at the Halifax shipyards.

A number of steamers loaded potatoes for American ports during the month. The *City of Christchurch* from Calcutta and Colombo with cargo of tea and other East Indian products discharged at the port during the month of February.

NEWSPRINT PRODUCTION

Production of newsprint paper in Canada in 1930 totalled about 2,500,000 tons, a production considerably greater than that of any other country.

The Customs-Excise staff at Yarmouth, N. S. Left to right. top row, J. D. Pothier, Assistant Appraiser; G. H. Hopkins. Customs-Excise Examiner (temporary officer); M. C. Wyman, Collector; J. W. Boyd, Senior Customs-Excise Examiner; R. H. Horton, Customs-Excise Examiner; S. C. Hood, Cashier and Computing Clerk. Front row, left to right:—G. G. Miller, Customs-Excise Examiner; J. L. LeBlanc, Customs-Excise Examiner; A. S. Fuller, Customs-Excise Examiner (temporary officer); and Capt. Loran Kenney, Master of Harbour boat *Tillicum*.

WORK OF PREVENTIVE SERVICE BRINGS GOOD RESULTS

Many Customs and Excise Seizures Made Throughout Country

THE good work of the Customs-Excise Preventive Service continues, and substantial results are being achieved in the campaign to prevent smuggling by land and sea, and in the uncovering of illicit stills. Seizures reported for the month of February, 1931, numbered 250; made up of Customs 110, Excise 140. For February, 1930, seizures were 208; Customs 147, Excise 61.

The duties of Customs cruisers and patrol boats are performed in winter often under trying and dangerous conditions. The snow and gales make the patrol of the Atlantic seaboard anything but a pleasure jaunt. To the credit of the officers and crews of the boats it may be said that ice and storm do not daunt them, and their duties are performed faithfully and diligently. This illustration shows Patrol Boat *No. 4*, Captain E. L. Croft, entering Halifax harbour "iced up" after a recent trip from Cape Breton.

Ontario took first place in number of seizures reported for February, 1931, with 68 seizures; Customs 50, Excise 18. Quebec came next with 58 seizures; Customs 20, Excise 38; and Saskatchewan was third with 34 seizures; Customs 3, Excise 31. In the other provinces seizures reported were:—

Prince Edward Island, Customs 2, Excise 1; Nova Scotia, Customs 14, Excise 3; New Brunswick, Customs 1, Excise nil; Headquarters (Ottawa), Customs 8, Excise 1; Manitoba, Customs 2, Excise 23; Alberta, Customs 4, Excise 19; British Columbia, Customs 6, Excise 6.

Cigarette Seizures

Out of a total of 18,205 cigarettes seized during the month, 5,460 were taken in British Columbia, 5,260 in Ontario and 4,000 at Headquarters. Forty-nine complete stills were seized, 12 in Quebec, 12 in Saskatchewan, 9 in Alberta, 8 in Manitoba, 5 in Ontario, and 1 in each of the other provinces, excepting New Brunswick.

Liquor Seizures

Spirits seized in February totalled 551 gallons. Of this amount 346 gallons were taken in Quebec and 101 gallons in Manitoba. Beer seizures totalled 188 gallons, of which 160 gallons were seized in Quebec. Twenty-three automobiles were seized, 9 of which were taken in Ontario, and 5 in Quebec. One vessel, valued at about $12,500, was seized off the coast of Nova Scotia.

Results for Eleven Months

For the eleven months period of the present fiscal year, April 1, 1930, to February 28, 1931, seizures were 4,252; made up of Customs 2,959, Excise 1,293. For the eleven months period of the previous fiscal year seizures totalled 3,759; made up of Customs 2,546, Excise 1,213.

Ontario Leads

Ontario reported the largest number of seizures for the eleven months period just completed, totalling 1,270; Customs 1,073, Excise 197. Quebec was second, reporting 908; Customs 506, Excise 402; and Nova Scotia third reporting 581 seizures; Customs 521, Excise 60. Seizures for the remaining provinces were:—

Prince Edward Island, Customs 100, Excise 17; New Brunswick, Customs 115, Excise 10; Headquarters (Ottawa), Customs 125, Excise 31; Manitoba, Customs 151, Excise 134; Saskatchewan, Customs 107, Excise 316; Alberta, Customs 87, Excise 99; British Columbia, Customs 174, Excise 27.

Alcohol and Narcotics

Included in these seizures were 28,495 gallons of spirits, 23,347 gallons of alcohol, 18,450 gallons of beer, 323 ounces of narcotic drugs, 1,575 cigars, 695,849 cigarettes, 2,971 pounds of tobacco, 319 complete stills, 400 automobiles, 46 vessels.

DEPARTMENTAL RULINGS

" Stenotype " or shorthand typewriters imported by business colleges for the instruction of students and the value of which are included in the instruction fees, the stenotypes becoming the property of the students, are not entitled to entry under tariff item 696, notwithstanding that the stenotypes are mechanical equipment of a class not made in Canada.

Row Locks of malleable iron, galvanized, are manufactured in Canada and are, therefore, not entitled to entry under tariff item 440g.

Junior Ball Radio Aerial. Tariff item 445d.

The " Drinker " Respirator, manufactured by Warren E. Collins Incorporated, Boston, Mass., an automatic apparatus for the prolonged administration of artificial respiration in cases of infantile paralysis, alcoholic coma, carbon monoxide poisoning, drug poisoning and drowning. Tariff item 410i.

Audio Transformers for use in radio sets and which are not adaptable for use otherwise. Tariff item 445d.

Fresh Beef Kidneys, not canned. Section (*a*) of tariff item 7.

Venison, not canned. Tariff item 9.

Semi-monthly publication described as *Sport Story Magazine,* beginning with the 2nd March issue, 1931. Tariff item 184, until otherwise determined.

Cranes, shovels, draglines, pull-shovels, skimmers and other excavating machines of full-revolving type, having basic machines with lifting capacities up to and including 40 tons at 12′ radius, are held to be of a class made in Canada and not entitled, therefore, to entry under tariff item 422a, but dutiable under tariff item 427a.

Illustrations and specifications of such machines of greater lifting capacity than 40 tons at 12′ radius, should be submitted to the Department for ruling.

STEADY PROGRESS OF HISTORIC PORT

Harbour Facilities at Quebec Being Greatly Improved

THE historic port of Quebec has made steady progress in recent years. In 1924 less than 700 coasting and ocean-going vessels called at this port; in 1929 this number had increased to 1,550, with a total tonnage of 7,803,276 tons. To meet this expansion new terminal facilities are being rapidly constructed. The most important development is taking place at Wolf's Cove, from Cape Diamond to Sillery. This work was started in 1925 and is approaching completion. The new terminal will have three piers, and will be equipped with a modern, double-decked landing shed. Passengers will disembark from the liners direct to waiting trains that will carry them under the historic Plains of Abraham, through a tunnel cut through the rock, to St. Malo, where the trains will join the main line beyond the city limits.

This tunnel when completed will be one mile and seventy feet in length, and will cost about $2,000,000. Two hundred men are employed in its construction, working in day and night shifts, and it is estimated that, when the tunnel is completed, 80,000 cubic yards of rock and earth will have been excavated. It is planned to have the terminal ready to receive the new Canadian Pacific liner *Empress of Britain*, of 40,000 tons gross register, in June next.

Shipping Facilities

The Quebec Harbour Commission controls at present 14,000 feet of wharfage. Two of the berths are each 1,100 feet in length. Other shipping facilities include a concrete, fireproof grain elevator of 4,000,000 bushels capacity, capable of loading vessels at the rate of 90,000 bushels an hour, unloading from them at 40,000 bushels an hour, and from cars at a speed of 120 cars a day; three marine towers for discharging lake boats; 2,600 lineal feet of shipping conveyers; grain dryer; separators; bagging facilities; car shaker; four locomotives for switching cars, with railway tracks to all berths and sheds; fifty-ton floating crane; five locomotive cranes; five coal bunkering towers; oil bunkering tanks with a capacity of 90,000 gallons; cold storage warehouse with fish house and its own power plant; and a cattle shed that is capable of handling 2,000 head of cattle at one time, and is equipped as a feeding and watering, as well as a loading, station.

Landing Stage

Recently the Commissioners built a double-decked, fireproof, passenger landing stage on the breakwater to replace the old shed that was destroyed by fire in 1927. They also built an extension to the quay wall to increase the grain-loading facilities at the west end of the Louise Embankment property.

Quebec is the terminal port for first-class and third class passengers. Cabin class liners, as a rule, proceed to Montreal after landing immigrants and mails. The *Empresses* are the only ocean-going liners making Quebec their terminus. Other passenger liners using the port of Quebec are the cabin-class *Duchesses,* the three *Monts* and the *M* services of the Canadian Pacific, also vessels of the White Star, Cunard and Anchor-Donaldson lines.

SHIPPING REPORT

The Shipping Report for the fiscal year ended March 31, 1930, compiled by the Statistical Branch of the Department, shows that Ontario led the other provinces in the Dominion in both registered tonnage and number of vessels, arrived and departed, for the year—tonnage 59,943,917 tons, vessels 134,114. British Columbia held second place —tonnage 56,022,652 tons, vessels 95,845. Registered tonnage and number of vessels, arrived and departed, for the remaining provinces were as follows:—

Quebec, tonnage 35,567,627 tons, vessels 25,705; Nova Scotia, tonnage 20,454,926 tons, vessels 43,313; New Brunswick, tonnage 4,293,345 tons, vessels 16,819; Prince Edward Island, tonnage 592,718 tons, vessels 1,913; Yukon tonnage 296,019 tons, vessels 499; Manitoba, tonnage 2,358 tons, vessels 4.

LIQUOR PROBLEMS OF THE PAST

Interesting data taken from the records of the little Red River colony in the District of Assiniboia afford some glimpses into Customs and Excise problems in those distant days.

When on February 12, 1835, the Governor and Council of Assiniboia met, the first resolution adopted by the Council was to establish a tariff in order to raise revenue. A Customs duty of 7½ per cent was placed on both imports and exports. On all goods arriving from England, excepting clothing, books and used personal baggage, duty was to be collected at Fort York.

This rate of duty, however, was regarded as excessive by the Governor and Committee of the Hudson's Bay Company in London, and consequently the Red River authorities immediately lowered the rate to 5 per cent, and in the following year to 4 per cent. An extensive free list was also established.

Regulation of the liquor traffic was the next most pressing problem. Domestic and foreign spirits were too easily obtainable, especially by the Indian population, and some form of strict control was demanded. The Council imposed a Customs duty of three shillings a gallon, and 4 per cent on liquor from the United States. On domestic spirits a tax of two shillings a gallon was imposed. But all was in vain. Liquor continued to flow northward across the border unabated, until finally on November 18 the same year the Council issued orders that spirituous liquors from the United States were from that date to be prohibited.

Liquor found its way across the border in increasing quantities, and soon urgent petitions began to pour into the Council demanding more stringent enforcement or, as some petitioners compromised: "if it cannot be stopped, that it may be taxed the highest."

The Council decided finally to adopt a new course. A British preference on spirits was established, and obstructions to the flow of liquors from across the United States border were made merely nominal. In an explanatory statement issued to the public March 14, 1861, the Council wrote:—

> The Governor and Council in imposing differential duties on the importation of wine and spirits contemplate solely the mitigation of an evil. The wines and spirits as now obtained from the United States are complained of as profuse in quantity, and deleterious in quality. The importation from the British Dominions has not yet incurred similar objections. To abolish the consumption of spirits is unattainable. The minor benefit is to moderate its quantity and to protect against the evils of adulteration. This can only be attempted by imposing a heavy duty upon impure admixtures and admitting approved manufactures at the old accustomed rate. The public must know that the tax falls upon the buyer and not on the vendor. It may add to the expenses of housekeeping and the sick chamber, but it will not enhance the profit of the importer.
>
> The native manufacture is not inferior to the importation from the United States, and is therefore so far worthy of protection. When the native manufacture shall be meet to supply by its quantity and quality the wants of the country, it will be imperative on the Government to protect, by heavy duties, local production against all foreign competition. Until then legislation can only tend to protect public health and, if possible, public morality, by making it most profitable to import of wine and spirits only what is genuine, and to exclude what is adulterated.

FOREIGN GRAIN RECEIPTS

LARGE quantities of foreign grain are shipped via the St. Lawrence River, through the port of Montreal, each year. During the 1930 shipping season foreign grain shipments were as follows:—

Receipts by water: wheat, 28,785,544 bushels; barley, 479,727 bushels; rye, 317,299 bushels; oats, 28,136 bushels; Argentine corn, 2,997,575 bushels; South African corn, 489,366 bushels; totalling 33,097,647 bushels. Receipts by rail: wheat, 1,410,485 bushels; rye, 94,883 bushels; United States corn, 6,359 bushels; totalling 1,511,727 bushels. Exported and delivered: wheat, 27,946,768 bushels; barley, 477,326 bushels; rye, 38,460 bushels; oats, 6,546 bushels; United States corn 6,359 bushels; Argentine corn, 2,860,947 bushels; South African corn, 489,366 bushels; totalling 31,825,772 bushels. Grain in elevators: wheat, 2,249,261 bushels; barley, 2,401 bushels; rye, 373,722 bushels; oats, 21,590 bushels; Argentine corn, 136,528 bushels; totalling 2,783,502 bushels.

NEWS AND COMMENT

FREDERICTON, N.B.: Of interest to tourists is the report issued recently by the provincial Department of Public Works, which shows a record highway program was carried through by the province of New Brunswick in 1930. Expenditure on construction and maintenance of highways for the year ended October 31, 1930, totalled $7,508,019, an increase of $1,702,274 over the previous maximum expenditure of $5,795,745 reached in 1929. Expenditures on the main trunk highways in 1930 totalled $2,138,320. This included the construction of 29 miles of highway to standard under contract (exclusive of the Campbellton-St. Leonard highway); 306 miles reconstructed to standard; 166 miles greatly improved.

On secondary and branch roads expenditures totalled $3,931,176. Construction work included 666 miles of secondary trunk highways reconstructed, and 683 miles improved; 505 miles of branch or bye roads reconstructed, and 1,303 miles improved.

All the completed main trunk highways, totalling 1,367 miles, are patrolled, as well as 1,021 miles of secondary trunk highways. Many secondary and branch roads are patrolled once or twice a week. Expenditure for patrolling the highways in 1930 totalled $591,934. The mileage covered by the patrol system during the year was increased by 352 miles.

The 98 mile Campbellton-St. Leonard highway has 21 miles still under construction. It is expected, however, that this highway will be completed and officially opened next Autumn.

OTTAWA: A pleasing event took place in the Board Room of the Connaught Building recently when many members of the National Revenue headquarters staff gathered to bid farewell to Miss E. C. Dalton, who is entering on superannuation after thirty-one years service.

Miss Florence Burt, on behalf of the staff, presented Miss Dalton with a diamond and platinum brooch, and a bouquet of thirty-one roses, representing her years of service. An address was read by Miss Burt, to which Miss Dalton fittingly replied, following which tea was served by the ladies of the Department.

The Accounts Branch, with which Miss Dalton was so long associated, also presented her with a wrist watch.

EDMONTON, ALTA.: The annual banquet of the staff of the Customs and Excise of the port of Edmonton was held in the King Edward Hotel recently, when forty-two officers and Customs Brokers of the port attended. J. W. Shera, Collector of National Revenue, presided and acted as toastmaster. A very pleasing program was enjoyed.

TORONTO: Collections at the Customs Express Branch, Toronto, for February, 1931, amounted to $343,648; packages received totalled 20,850; entries 4,649. At the Postal Branch collections for February were $64,878; packages received 33,330; packages delivered 30,975; entries received 2,844.

At the Customs Leaside Air Harbour Canadian aeroplanes reported inwards for the month totalled 21, outwards 20; United States aeroplanes inwards 2, outwards 2; passengers inwards 7, outwards 7; bags of mail 114.

NIAGARA FALLS: Automobile traffic over the three bridges at Niagara Falls, the Falls View, Lower Arch, and the Queenston bridge, for February, 1931, totalled 96,876 automobiles, a decrease compared with February of the previous year of 14,754 automobiles. The total for February, 1931, was made up as follows:—Canadian automobiles inwards 20,719, outwards 21,154; United States automobiles inwards 27,348, outwards 27,655. Other vehicles totalled 9,459; inwards 4,717, outwards 4,742; passengers 428,471; inwards 213,291, outwards 215,180.

Permits issued tourists in February, entering Canada for stays up to 6 months, totalled 2,361, for stays of 24 hours or less 24,978. Touring permits for Canadian automobiles leaving Canada numbered 2,747.

MONTREAL: For the month of February, 1931, aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, numbered 24, outwards 23; passengers inwards 15, outwards 32; baggage inwards 15 pieces, outwards 29 pieces; bags of mail inwards 404 (8,620 pounds), outwards 133 (879 pounds); express inwards 2 pieces.

Aeroplane parts imported had a value for duty of $400.

THE QUESTION BOX

These questions were asked in the last number of the REVIEW:—

(1) An invoice is tendered showing the Home Consumption Price £80, while the price to Canada shows £90, less 10 per cent Cash Discount—£81—what is the proper value for duty?

(2) A non-resident coming to Canada is granted a Traveller's Vehicle Permit at the border. Although not actually engaged in business he is here looking after the interests of his firm who have a branch in Canada. His firm requires his presence here about thirty days. As his business interests do not occupy all his time he brings his family along with him, and wishes to use his car for health and pleasure purposes in the district in which he is stationed. Would it be in order to endorse his permit with the certificate "use of ....pleasure only authorized," and if not what would be the procedure in this case?

(3) If the holder of a Customs House Brokers licence decides to turn his business into a company, taking in other persons, can the new firm continue to operate under the original licence?

The answers are:—

(1) If £80 meets the requirements of Clause Four of Revised Certificate of Value Form "M" on Customs invoices, the value for duty purposes would be the invoice value (actual selling price) to the purchaser in Canada.

(2) Section 20 of the regulations contained in Memorandum No. 2 Second Revision deals with the matter of extensions to travellers' vehicle permits to permit use of the imported vehicle for purposes of health or pleasure only when the importer is engaged in some business pursuit.

When the instructions contained in that section can not be regarded by a Collector as a sufficient guide to determine his action in a specific case, it is stated in the final paragraph of that section that if a doubt exists the Collector should advise the department of the particulars and await instructions, by wire, if use of the postal service would involve too great delay.

It would appear from the particulars furnished that the case referred to in the question might be one which could be dealt with under the provisions of the section referred to, but a definite ruling on this one case could not be given without further and fuller particulars.

(3) There is no provision in the legislation dealing with the issuing of licences to Customs House Brokers, or the regulations thereunder, for the transfer of such licences. A licence is issued to a person or firm, and bears thereon the name of that person or firm. If any change takes place in the personnel of the firm, or if the person takes in a partner and wishes to operate under a new name or firm title, a new licence must be applied for, and the application referred to the Department for its approval. If the application is approved by the Collector and the Department, a licence may be issued and the necessary fee collected. It must be noted that all applications, before being considered favourably by the Department, must have the approval of the Collector of the port where licence is to operate.

These questions will be dealt with in the next number:—

(1) Is it permissible for a Canadian firm or person (being bona fide agent for the article in Canada) to import into Canada from the United States an American article per form B.18 Amended for exhibition purposes, to be returned to the United States after the expiration of the fair or exhibition, or must he pay duty on the article for the privilege of exhibiting?

(2) What is the proper form of invoice to use in order to clear a consignment of fish, the product of Newfoundland? Also if shipped from Boston, Mass., is it entitled to the same rate as if shipped direct?

(3) An officer enters the service on October 27, 1930. To what length of leave is he entitled in July, 1931?

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

A Matter of Excise

An officer of the Vancouver staff writes:—

I would be pleased if you could eludicate, through the columns of the Review, some passages in The Excise Act which appear to be contradictory. The ones referred to are as follows:—

Sec. 219, Page 77, states "Provided that the duty (on malt) may be remitted upon proof satisfactory that such malt has been used in the production of spirits, in which production *no other material than malt is used*." Sec. 149, Page 51, says:— "Duties . . . . are payable on spirits when manufactured from raw or unmalted grain used in combination. . . . . . with malted barley taken to the distillery in bond *and on which no duties of Customs or Excise have been paid*."

The inference from Sec. 219 would appear to be that if any other material than malt were used in the production of spirits, the duty would be collected on any malt which might be used in combination with such other material, but in Sec. 149 it plainly states that malt may be so used in bond.

Also, in the first part of Sec. 149, presuming that the material used in the production of spirits consisted of 90 per cent raw grain and 10 per cent malted barley, would duty be collected on such malt used, or might the malt be used in bond?

Editor's Note.—This letter was submitted to the Excise Division and the following explanation furnished:—

Sec. 149 (*b*)—This subsection prescribes a duty of $9.02 per proof gallon, on spirits manufactured by either of two formulae, under certain defined conditions.

The first is malted barley (or malt), taken to the distillery in bond, and on which no duty of customs or excise has been paid, no other materials being used in combination with the malt.

The second is raw or unmalted grain, in combination with malted barley (or malt) taken to the distillery in bond and on which no duty of customs or excise has been paid. The quantity of malt used, in this instance, in combination with the raw grain, must be in the proportions prescribed by the Department.

Note the distinction between the latter part of this subsection and the first part of subsection "a." In the latter, the proportion of raw grain is defined—not less than 90 per cent by weight. By inference, it is permitted to use, with the raw grain, 10 per cent of malt. But this malt must be duty-paid. If the quantity of malt used should be in excess of 10 per cent, the proportion of raw grain, in consequence, would fall below the 90 per cent requirement, of subsection "a" and the resultant spirit would pay a duty of $9.02, under subsection "b."

Sec. 219 (*a*)—The correspondent has obviously misinterpreted this section, and, I think, the difficulty lies in his appreciation of the use of the word "remitted." He assumes, apparently, that a remission of duty presumes a previous paying of it. This is not necessarily so. Duty, payable on excisable commodities, is remitted, by the non-exaction of the duty.

This section deals *exclusively* with malt, and sets forth the duty payable on it. An exception is made, in respect of malt removed "from a malt house to a distillery in bond." The duty on the quantity removed appears on the face of the removal entry. Subsequently this duty must be accounted for either in the form of a duty paid entry or of a free entry, under the authority of the Excise Act, and for the purpose stated in the section. Hence Sec. 219 (*a*) is quite compatible with Sec. 149 (*b*).

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers. Additions and Deductions

February-March

ADDITIONS

Nova Scotia

Digby (Freeport): C. S. Miller, Sub-Collector of Customs and Excise, Limited Service Outport.

New Brunswick

Woodstock (Edmundston): Camille David, Customs Excise Examiner, Grade 1 Outport.

Quebec

Rock Island: C. E. Smith, Customs Excise Examiner.

Sherbrooke: J. G. Dagneau, Clerk, Grade 1.

St. Armand: J. G. D. La Rochelle, O.A.S., Customs Excise Examiner.

St. Johns (East Pinnacle): N. F. Creller, O.A.S., Customs Excise Enforcement Officer.

Ontario

Toronto (Orangeville): R. J. F. Jackson, O.A.S., Sub-Collector of Customs and Excise, Grade 1 Outport.

Alberta

Calgary: H. J. Duffell, Customs Excise Clerk.

Preventive Service

R. L. Higgins, E. H. Himmelman, R. D. Ingraham, M. G. Schrader, R. D. Silver, Special Customs Excise Officers, Grade 1; Capt. F. E. Smith, Master Customs Patrol Boat *Ellsworth*.

Inspection

Eugene Couture, O.A.S., Excise Tax Inspector (Bilingual); Miss B. C. Harvey, Stenographer, Grade 2; Miss C. M. Leahey, Stenographer, Grade 1 (Part Time); R. A. Linkletter, Clerk, Grade 1; Miss Claire Sauve, Stenographer, Grade 2.

Administrative

Miss M. E. Thomson, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Digby (Freeport): Mrs. M. E. Miller, Sub-Collector of Customs and Excise, Limited Service Outport.

Halifax (Ship Harbour): G. L. Monk, Customs Excise Enforcement Officer.

(Three Fathom Harbour): L. A. Graham, Customs Excise Enforcement Officer.

Quebec

Montreal: P. J. O'Neill, Customs Appraiser; Edward Taylor, Senior Customs Excise Examiner.

Sherbrooke: D. A. Bellam, Clerk, Grade 1.

Ontario

Kitchener (Waterloo): W. S. Sheppard, Customs Excise Examiner.

Niagara Falls: J. H. Burns, Customs Excise Enforcement Officer.

Port McNicholl: J. C. Wardell, Customs Excise Examiner.

St. Thomas: J. A. Killingsworth, Customs Excise Examiner.

Sault Ste. Marie: E. J. Fulcher, Express and Postal Computing Clerk.

Toronto: John Simpson, Clerk, Grade 1.

British Columbia

New Westminster (White Rock): E. G. B. MacKenzie, Customs Excise Examiner.

Victoria: L. R. Everett, Customs Guard; C. R. Wight, Clerk, Grade 1.

Preventive Service

F. W. Cowan, Chief, Customs Excise Preventive Service; W. F. Adams, Special Customs Excise Officer, Grade 2; Conrad Bourdeau, Customs Excise Enforcement Officer; F. M. Clancy, Clerk, Grade 3; F. G. McNab, Stanley Robson, Customs Excise Enforcement Officers.

Inspection

Miss A. E. Anderson, Stenographer, Grade 2; J. A. Bernier, Inspector of Customs and Excise; Mrs. E. L. de Montigny-Giguere, Stenographer, Grade 2; Miss E. McDonald, Stenographer, Grade 1 (Part Time).

Administrative

Miss O. M. Smith, Stenographer, Grade 2.

PROMOTIONS

New Brunswick

Woodstock (Richmond Road): C. G. McLauchlan, from Customs Excise Enforcement Officer (Seasonal) to Customs Excise Enforcement Officer.

Quebec

Lake Megantic: J. P. Charbonneau, from Customs Excise Enforcement Officer to Customs Excise Examiner.

Montreal: L. P. P. Destroismaisons, from Typist, Grade 2, to Clerk, Grade 4.

Ontario

Bridgeburg: K. A. Grant, from Customs Excise Examiner to Senior Customs Excise Examiner; E. J. Duggan, from Customs Excise Clerk to Senior Customs Excise Examiner.

Toronto: Albert Black, from Customs Truckman to Customs Excise Examiner; Harry Lecovin, from Customs Truckman to Customs Excise Clerk.

British Columbia

Vancouver: Walter Allison, J. F. Donnellan, George James, from Customs Guards to Customs Excise Examiners; Geo. Kendall, from Customs Truckman to Customs Excise Examiner; A. J. Leitch, from Senior Customs Excise Clerk to Assistant Customs Appraiser; J. V. Rees, from Customs Truckman to Customs Excise Examiner; Graham Stewart, from Customs Guard to Customs Excise Examiner.

Administrative

Miss R. Carlofsky, from Stenographer, Grade 2 to Clerk, Grade 3.

TRANSFER

A. S. Lunham, from Special Exciseman, Grade 3, Chatham, Ont., to Special Exciseman, Grade 3, Grimsby, Ont.

Promotion and Transfer

J. A. E. Chicoine, from Customs Excise Examiner, Limited Service Outport, Mansonville, P.Q., to Customs Excise Examiner, Sutton, P.Q.

DUTIABLE EACH TIME

Collectors and others concerned are advised that by Order in Council dated 27th February, 1931, Section 3 of the Regulations contained in Memorandum No. 197, as amended by Supplement No. 1 thereto, are cancelled.

Imported sound motion and motion picture camera outfits are now dutiable each time of importation, without provision for refund upon subsequent exportation.

EXCISE DUTY COLLECTIONS

Increase in consumption of cigarettes in February last

An increase in the consumption of cigarettes in Canada is indicated by Excise statistics for February, 1931. A decrease in Excise duty collected on potable and non-potable spirits, cigars and foreign raw leaf tobacco, is also recorded, compared with February, 1931. The comparative statements are:—

Comparative statement of Excise duty collections during the months of February, 1930, and February, 1931:—

February, 1931, spirits potable, $514,675; February, 1930, $910,132. February, 1931, spirits, non-potable, $80,632; February, 1930, $82,845. February, 1931, malt, $257,277; February, 1930, $243,522. February, 1931, cigars, $21,663; February, 1930, $28,791. February, 1931, cigarettes, $1,964,284; February, 1930, $1,656,400. February, 1931, manufactured tobacco, $331,345; February, 1930, $354,929. February, 1931, foreign raw leaf tobacco, $436,183; February, 1930, $499,776. February, 1931, beer, $16,406; February, 1930, $9,916. February, 1931, licences, $138; February, 1930, $288.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1930, and February, 1931:—

February, 1931, tobacco, cut, 1,163,399 pounds; February, 1930, 1,201,148 pounds. February, 1931, tobacco, plug, 430,463 pounds; February, 1930, 492,238 pounds. February, 1931, cigarettes, number 327,323,730; February, 1930, 276,024,720. February, 1931, cigars, number 7,650,784; February, 1930, 9,512,459. February, 1931, snuff, 62,766 pounds; February, 1930, 81,424 pounds. February, 1931, foreign raw leaf tobacco, 1,072,285 pounds; February, 1930, 1,239,648 pounds.

QUEBEC ROADS

Over 13,300 miles of roads in the province of Quebec will be maintained by the Provincial Government Department of Roads this year. This mileage represents more than 97 per cent of the total of improved roads in the province and is 1,360 miles more than the Department maintained last year. It is estimated that maintenance work will necessitate the employment in 1931 of over 20,000 men.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,571,674 84	11,704,851 10		
Less Refunds and Drawbacks	1,172,476 13	1,301,620 84		
Net	14,399,198 71	10,403,230 26	3,995,968 45	
EXCISE TAXES	4,115,057 70	2,290,874 12		
Less Refunds and Drawbacks	42,940 92	27,142 53		
Net	4,072,116 78	2,263,731 59	1,808,385 19	
EXCISE DUTIES	4,474,557 18	3,847,115 41		
Less Refunds and Drawbacks	24,659 30	48,435 55		
Net	4,449,897 88	3,798,679 86	651,218 02	
SUNDRY COLLECTIONS	360,892 12	89,865 78		
Less Refunds and Drawbacks	65 37	151 24		
Net	360,826 75	89,714 54	271,112 21	
Net Totals	23,282,040 12	16,555,356 25	6,726,683 87	
Net Decrease			6,726,683 87	

TOTALS FOR TWELVE MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	196,825,632 78	147,191,579 69		
Less Refunds and Drawbacks	19,113,561 24	18,042,011 29		
Net	177,712,071 54	129,149,568 40	48,562,503 14	
EXCISE TAXES	62,671,332 85	37,498,289 03		
Less Refunds and Drawbacks	744,412 49	637,244 92		
Net	61,926,920 36	36,861,044 11	25,065,876 25	
EXCISE DUTIES	65,176,509 67	58,159,815 11		
Less Refunds and Drawbacks	635,819 82	868,212 47		
Net	64,540,689 85	57,291,602 64	7,249,087 21	
SUNDRY COLLECTIONS	1,480,890 21	1,203,407 46		
Less Refunds and Drawbacks	763 21	3,470 44		
Net	1,480,127 00	1,199,937 02	280,189 98	
Net Totals	305,659,808 75	224,502,152 17	81,157,656 58	
Net Decrease			81,157,656 58	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1930 AND MARCH 1931

—	March 1930	March 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,216,095 71	799,270 76	416,824 95	

TOTALS FOR TWELVE MONTHS

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	69,020,751 72	71,048,022 05		2,027,270 33

ERRATA

For eleven months ended March, 1930, and March, 1931, read twelve months.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH AND THE TWELVE MONTHS ENDED MARCH 1930 AND 1931

——	March, 1930		March, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	89,595,317	....	55,040,942
Total Exports (Foreign Produce)	....	2,097,074	....	1,244,741
Principal Items of Exports—:				
Wheat ..... Bush.	11,592,476	13,110,369	12,995,567	7,944,884
Wheat flour ..... Brls.	680,697	3,815,599	560,553	2,021,592
Fish ..... Cwt.	294,906	2,584,031	317,764	2,703,375
Furs ..... $	....	2,230,224	....	1,470,555
Meats ..... Cwt.	30,367	732,594	19,684	357,418
Cheese ..... Cwt.	4,555	104,249	4,905	86,454
Planks and Boards ..... M ft.	156,456	4,004,921	94,463	2,054,297
Wood pulp ..... Cwt.	1,724,030	4,704,595	1,277,442	3,267,236
Newsprint ..... Cwt.	4,505,031	12,918,086	4,010,903	11,200,325
Automobiles and parts ..... $	....	2,808,966	....	909,572
Copper, unmanufactured ..... Cwt.	260,938	4,152,394	65,383	553,442
Nickel, unmanufactured ..... Cwt.	108,063	2,415,841	95,355	2,108,303
Imports entered for Consumption—Free goods	....	35,253,138	....	23,890,945
Imports entered for Consumption—Dutiable goods	....	77,738,322	....	51,638,946
Total Imports entered for Consumption	....	112,991,460	....	75,529,891

	Eleven months ended March, 1930		Eleven months ended March, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	1,120,258,302	....	799,710,412
Total Exports (Foreign Produce)	....	24,679,768	....	17,282,799
Principal Items of Exports:—				
Wheat ..... Bush.	177,006,373	215,753,475	217,343,037	177,419,769
Wheat flour ..... Brls.	7,893,960	45,457,195	7,218,188	32,876,234
Fish ..... Cwt.	4,509,606	35,697,027	3,763,117	28,894,876
Furs ..... $	....	18,829,100	....	15,103,798
Meats ..... Cwt.	736,061	15,030,671	289,125	6,087,270
Cheese ..... Cwt.	922,937	18,278,004	795,904	12,889,726
Planks and boards ..... M ft.	1,808,751	47,000,700	1,309,485	31,576,202
Wood pulp ..... Cwt.	17,359,190	44,914,015	13,860,136	35,061,689
Newsprint ..... Cwt.	49,704,585	145,401,482	44,818,479	127,362,726
Automobiles and parts ..... $	....	37,626,407	....	17,439,170
Copper, unmanufactured ..... Cwt.	2,339,019	37,137,969	1,774,933	21,247,512
Nickel, unmanufactured ..... Cwt.	1,065,173	25,034,975	819,293	18,246,375
Imports entered for Consumption—Free goods	....	429,043,108	....	331,988,204
Imports entered for Consumption—Dutiable goods	....	819,196,408	....	574,819,081
Total imports entered for Consumption	....	1,248,239,516	....	906,807,285

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*These figures are subject to revision.

PLYING HER TRADE

THIS trim little craft, bowling gaily along, is not quite so innocent as she looks. She is a rum runner, and the photograph was taken from the bridge of a Customs cruiser which had her under close observation. The task of preventing the landing of liquor on the extensive Maritime coastline is carried on in all weathers by the officers and crews of the Customs cruisers and patrol boats, and the way of the rum runner is being made increasingly difficult.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

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J. Sydney Roe, Editor

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Courteous Treatment Essential

NOW the early summer season is with us, and tourists are beginning to throng the international highways, ferries, and bridges, the Department again reminds all officers brought into contact with the travelling public that assistance must be rendered to visitors with courteous despatch. Frequently in the pages of the REVIEW this point has been emphasized, and on the threshold of the tourist season it is again brought to the notice of all concerned. Proper protection of the revenue can be maintained in a tactful and courteous way. Tourist business is big business, and it is the aim of the Department to encourage it by simplified Customs formalities, and a hearty welcome to all who enter the hospitable gates of the Dominion.

Many Prosecutions under Excise Act

THAT the way of the transgressor is hard is evidenced by a statement of the results of prosecutions taken under the Excise Act by officers of the Preventive Service during the fiscal year just concluded. The statement shows that over 80 per cent of all parties prosecuted were convicted, the actual figures indicating that 1,036 persons were prosecuted, 833 of whom were convicted. As the total number of seizures effected was 1,426 the large number of persons prosecuted shows that in comparatively few instances was action taken without due cause or without sufficient evidence to result in conviction. The total amount of fines paid was close to $85,000, and 359 persons took the jail term rather than pay their fines. There are, of course, a certain number of cases which cannot be included in these totals as proceedings have not yet been concluded, or, in some late instances, not even commenced.

An Example of Efficient Work

HERE is another example of the efficient work of the Customs-Excise Preventive Service in unearthing illicit stills.

Officers of the Service at Winnipeg, in co-operation with members of the City Police, recently effected the seizure of another still of large capacity. The apparatus seized in this instance was contained in a large two-story concrete building, and had a capacity of 1,000 gallons. In addition, approximately 4,000 gallons of wash in barrels were seized, with a number of other articles necessary for the operation of the plant.

The still itself was cunningly concealed in a separate part of the building, and entrance to it was obtained through a secret door. This door was part of a partition, and flush into this partition was a work-bench holding the door shut. Above the bench were two shelves which swung open with the door.

Preventive Service officers have succeeded in uncovering a number of large illicit distilleries in the last few months, and their success cannot fail to curb to a large extent the activity of those persons who are responsible for financing the illegal operations.

Toronto Customs Postal Branch Busy

THE Customs Postal Branch, Toronto, handled 7,641 more parcels in the fiscal year ended March 31, 1931, than in the previous year, and 23,988 more parcels than in 1928-29. Collections and entries showed a decrease last year compared with the previous year. A summary of the work carried on last year at the Toronto Customs Postal Branch shows the following:—parcels handled 444,355; entries received 36,676; duty collected $891,037. The heaviest collections for the year were taken in November, totalling $91,175; October came next with $86,148. November, also, took first place in the number of parcels handled, totalling 45,916, and December was a close second with 43,350 parcels. The largest number of entries was received in December, totalling 3,529.

Fewer Vessels, Greater Tonnage

ALTHOUGH shipping returns from the port of Saint John, N.B., for the fiscal year ended March 31, 1931, furnished the REVIEW by J. H. Hamilton, Collector, show a decrease in the number of vessels entered and cleared, they show, also, a substantial increase in cargo tonnage outwards, due mainly to an increase in grain shipments of over four million bushels. During the year 4,715 vessels, coastwise and ocean-going, of a total registered tonnage of 3,983,383 tons, entered and cleared at Saint John. Compared with the previous fiscal year the decrease in the number of vessels, entered and cleared, was 569, while the increase in the registered tonnage was 533,685 tons. Following is a summary of shipping returns for the year just ended:—

Vessels inwards from sea, 719, registered tonnage, 1,327,680 tons, cargo 455,312 tons; outwards, 586, registered tonnage, 1,047,949 tons, cargo 714,539 tons; vessels coastwise, inwards, 1,640, registered tonnage, 670,736 tons; outwards, 1,770, registered tonnage, 937,018 tons.

From the beginning of the shipping season early in December to the end of March, 10,314,000 bushels of grain were moved, as compared with only 6,310,744 bushels in the season of 1929-30, showing an increase of 4,003,351 bushels. The shipments of grain were carried by several all-grain boats and, in considerable quantities, by vessels of various lines operating out of Saint John for overseas and the Mediterranean.

Busy Year at St. Hubert

THE Customs Air Harbour, St. Hubert, near Montreal, was much more active during the fiscal year ended March 31, 1931, than in the previous year, according to statistics submitted to the REVIEW by Paul E. Jensen, Customs-Excise Examiner in charge. During the fiscal year just ended 1,482 aeroplanes reported inwards and outwards, an increase compared with the previous year of 473. The total number of passengers reported inwards and outwards for the last fiscal year was 1,765, and for the previous year 1,451. Pieces of baggage carried in 1930-31 were 1,790, an increase of 324 over the year before. Express parcels numbered 2,093 last year, and 231 for 1929-30. Bags of mail in 1930-31 totalled 8,470 and in the previous year 7,845. The value for duty of aeroplanes and parts imported during the last fiscal year was $200,611, and for the year before, $567,437.

August was the busiest month in the past fiscal year at the Air Harbour. Aeroplanes reported inwards and outwards during that month were 257, passengers 510, pieces of baggage 552, express parcels 608. July and September were the next busiest months.

Order in Council Re Malt

COLLECTORS are advised by official Circular signed by the Commissioner of Excise that an Order in Council was passed on the 31st March, 1931, whereby a previous Order in Council, dated 7th February, 1891, authorizing refund of five per centum of the duty paid on Malt entered for consumption by licensed maltsters, brewers and distillers, is cancelled, in so far as Malt manufactured on or after 1st July, 1930, is concerned.

It is further provided that in order to compensate for surplus in Malt found by official stocktaking at any licensed malthouse, brewery or distillery, which had been manufactured on or after 1st July, 1930, refund of one per centum of the duty paid on said Malt when entered for consumption by maltsters, brewers or distillers, may be paid annually after the transactions for each fiscal year have been closed.

Claims for refund, based on transactions occurring during the fiscal year ended 31st March last, should, therefore, be divided into two classes, viz.,—

(1) Such claims may be made at the rate of five per centum of the duty paid by each maltster, brewer or distiller, on Malt entered for consumption from 1st April, 1930, to 31st March, 1931, and should include only that portion of Malt entered for duty which was *manufactured prior to 1st July, 1930*.

(2) Claims may likewise be filed for refund at the rate of one per centum of the duty paid on the quantity entered for consumption, as respects that portion of the Malt manufactured on or after 1st July, 1930, which was entered for consumption up to 31st March, 1931, inclusive.

Uniforms and Badges

COLLECTORS of National Revenue have been advised by official Memorandum 405 of the regulations established respecting Customs uniforms and badges, and cancelling Memorandum 2445 and Circular 413-C. The regulations which are set forth fully must be adhered to strictly. Customs officers assigned to the duty of examining travellers' baggage at railway stations, on railway trains, passenger vessels or wharves, or who are stationed at highways and bridges at Frontier Ports, Outports or Preventive Stations, are required to wear, while on duty, the prescribed Customs uniform with official Customs buttons and badge, also dark blue cloth cap of approved pattern with the Customs insignia on a movable band, the insignia being a crown surrounded by a wreath of maple leaves between the words "Canada—Customs."

The Memorandum sets forth fully the classes of officers designated to wear Customs-Excise badges. It should be carefully studied and followed by all concerned.

Regarding Sales Tax

THE Department has been requested to cancel a number of wholesalers' licences recently. Licensed manufacturers should be particular to obtain the licence numbers and certificates of licensed wholesalers on each order for goods received from them. Failing careful attention to this matter, there is a probability of retroactive assessments which are undesirable both from the standpoint of the Department and the taxpayer.

Fruits and Vegetables

APPRAISERS' Bulletins No. 3704, dated 22nd April, 1931, and No. 3706, dated 4th May, 1931. Under the authority of Section 43 of the Customs Act and Orders in Council No. 937, dated the 22nd day of April, 1931, and 1033, dated the 1st day of May, 1931, the Honourable the Minister has fixed the value for duty of certain products when entered under the Intermediate or General Tariff as follows, such values to be computed on the weight as imported, the weight of the package to be included:—asparagus, 15 cents per pound; lettuce, 5 cents per pound; green onions and shallots, 10 cents per pound; onion sets, 15 cents per pound; radishes, 10 cents per pound; rhubarb, 4 cents per pound; spinach, 3 cents per pound.

The above values to apply at the point of production, and where such products are exported to Canada from a diversion or intermediate point, the value for duty shall be these values with the addition of all charges to such intermediate point.

The provisions of Section 6 of the Customs Tariff Act apply, and goods shipped on consignment without sale prior to shipment, so as to evade the payment of special duty, to be subject to the same special duty as if the goods had been sold prior to shipment.

The above values except as to radishes do not apply to goods bona fide purchased on or before 23rd April, and in transit to Canada on or before the 25th April, 1931; and as to radishes do not apply to radishes bona fide purchased on or before 4th May and in transit to Canada on or before the 5th May, 1931.

The Modest Tulip and Its History

NOW Spring is here and Canadian gardens are donning their daily coloured dresses, it is timely to recall some of the exciting history of the modest tulip which became the storm-centre of a financial crisis of Europe.

It is recorded in an interesting article which came to the *Editor* recently that the tulip was first brought into Europe late in the sixteenth century from Constantinople by Counsellor Herwart of Augsburg, Bavaria. These beautiful specimens quickly caught the fancy of the gardeners of Amsterdam, and from there interest spread to all the surrounding countries. This was about the year 1600. As the demand increased prices rose. Every person of wealth wished to have some rare tulips to display; it became a badge of good form. People of modest means aspired to a tulip bed, and finally the very poor. By 1634 what is known in history as the " tulip craze " was in full swing, and for three years it raged across Europe. The best known varieties were listed at large sums; a single bulb of the *Admiral Liepkin* sold for 4,400 florins, the *Admiral Van der Eyck* sold for 1,260 florins, a *Childer* for 1,615 florins, a *Viceroy* for 3,000 florins, while the most precious of all, the *Semper Augustus* easily brought 5,500 florins.

As competition amongst collectors and traders increased speculators joined in. Soon tulip prices were listed on the stock exchange and the public rushed in. As one writer put it " nobles, citizens, farmers, mechanics, seamen, servants of both sexes, even the poorest, dabbled in tulips." Homes were mortgaged, valuable property was exchanged for a handful of bulbs. One trader in the Netherlands is known to have given half of his fortune for a single bulb, while another man paid 100,000 florins for 40 bulbs.

Some idea of the extremes to which the obsession was carried may be gained by the following transaction:—"one bulb of the *Viceroy* tulip was taken by a certain merchant in 1635 in exchange for the following commodities: 2 lasts of wheat (a last is about 4,000 pounds), 4 lasts of rye, 4 fat oxen, 8 fat swine, 12 fat sheep, 2 hogsheads of wine, 4 tons of beer, 2 tons of butter, 1,000 pounds of cheese, 1 complete bed, 1 suit of clothes, 1 silver drinking cup."

For three years this flower held undisputed sway; the prosperity of nations depended upon its continued popularity. This was especially true of Holland which entered into the cultivation of tulips on a large scale, and became very prosperous. Living conditions over a large part of Europe were changed, necessities of life increased in value, lucrative businesses were neglected, wealth was being computed in terms of bulbs. Then, as suddenly as it had started, the bulb bubble burst. The market for tulip bulbs vanished almost overnight. Thousands of people who had sacrificed their homes, their lands, their livelihoods, awoke to the realization that all they possessed was a few worthless flowers. Financial chaos resulted, and general bankruptcy appeared inevitable. Public meetings were held, and the people appealed to the government to save the situation. Little, however, could be done. Widespread destitution followed, and another chapter was closed on the age-old subject of speculation.

Automobile Accessories

REPRESENTATIONS have been made to the department that during the forthcoming tourist season automobiles may be exported under permit for touring or other purposes and on their return to Canada may be found to be equipped with spotlights purchased abroad.

In order to ensure the collection of duty on spotlights obtained abroad Collectors should instruct officers on the frontier to note on the tourist's permit whether or not the car is equipped with a spotlight on report outwards, as is done in the case of trunks, tires, heaters, etc.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the first month of the fiscal year, April, 1930, and April, 1931. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease	Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	7,858 13	4,905 39	*2,952 74	Winnipeg	216,504 66	98,764 42	*117,740 24
Halifax	72,804 05	121,480 84	48,676 79	Regina	80,980 69	24,214 70	*56,765 99
St. John	76,325 27	112,026 07	35,700 80	Saskatoon	21,967 29	15,327 94	*6,639 35
Quebec	96,423 94	57,971 38	*38,452 56	Prince Albert	2,277 30	1,042 74	*1,234 56
Montreal	2,212,802 60	2,425,983 12	213,180 52	Calgary	120,549 77	124,400 50	3,850 73
Ottawa	355,545 27	317,274 68	*38,270 59	Edmonton	51,420 43	36,510 71	*14,909 72
Kingston	23,735 88	16,884 35	*6,851 53	Vancouver	185,915 50	195,690 06	9,774 56
Belleville	60,644 23	30,940 02	*29,704 21	Yukon	320 12	526 37	206 25
Toronto	2,008,696 87	1,962,413 66	*46,283 21	Head Office	411 63	247 90	*163 73
Hamilton	767,733 27	801,999 81	34,266 54				
London	1,279,196 93	861,628 34	*417,568 59	Total	7,669,308 56	7,235,842 78	*433,465 78
Ft. William	27,194 73	25,609 78	*1,584 95				

HERE AND THERE

The officer of National Revenue who says "it can't be done" is liable to be interrupted by somebody doing it.

The *Editor* found the following in a recent number of the *Australian Accountant and Secretary:*—

A strong man, having bent bars of iron and torn up packs of playing cards, as a final item takes a lemon from his pocket, squeezes it hard, and offers a prize to anyone in the audience who can extract one further drop. Several large and powerful men volunteered for the effort, and struggle unsuccessfully with the fruit. Finally, a little man of weak and unpromising appearance mounts the stage, seizes the lemon, and to everyone's surprise, extracts, quite easily, several good-sized drops. The performer, handing him over the prize, asks for an explanation of the seemingly impossible feat. "It is quite simple," replies the little man. "You see, I am an income tax collector!"

A small cloth-bound "Hand-book of the Canada Tariff with Alterations and Amendments to 1st August, 1879" came to the notice of the *Editor* recently. It bears the imprint *Toronto, Dudley and Burns, Printers, 11 Colborne Street,*" and was entered according to the Act of the Parliament of Canada, in the year 1879, by Robert H. Sargent, in the office of the Minister of Agriculture and Statistics at Ottawa.

A feature of the little tariff is the inclusion of twelve pages of private advertising of Toronto firms. These are worded in the quaint style of the day. For instance, a millinery establishment after stating that they "have at all times a splendid stock on hand, and do as large a trade, and do it as well as any house in the Dominion," adds, in heavy black type, the appeal, "Give them a trial."

Several of the advertisements invite the "Trade" to do business with them, asserting "terms liberal, prices close"; while the advertisement of a "Great Notion House" on Yonge street includes the assertion "largest assortment of goods kept by any house in the Dominion." The final advertisement in the book closes with the words "every description of work carefully and expeditiously executed."

Twenty-eight pages of dutiable goods, and seven pages of free goods comprise the tariff, which includes many items not familiar to the Customs officer of to-day. For example, listed under cottons appear such interesting names as woven regattas and galatees, cotton prunello, gambroons and all cottonades, cotton huckaback, mulls, tarlatans, crinoline, grenadine, mechlin, Sicillias (plain or beetled), casbans, wigan stout and antimacassars.

Under wool manufactures the tariff contains such words as baratheas, moreens, paramattas, Henriettas, debeges, delaines, reps, woollen bareges and several kinds of winceys, besides Balmoral crepes, Persian, Grecian and sedan cords and melanges.

Ethers and essential oils were dutiable at 20 per cent and included "essence of Old Tom, Scotch or Irish Whiskey, Jamaica Rum, articles for the same use as Oil of Cognac to make spurious liquors."

"Spirits and Strong Waters" were assessed at one dollar and thirty-two and one-half cents per Imperial gallon. Quills and electric pens were rated at 20 per cent.

Included at the back of the interesting little volume are several "exchange tables for sterling, franc, mark and florin, tables for computing square measure, and kilos into pounds avoirdupois, etc."

Commercial fruit production in Canada in 1930 had a value of $19,224,970. Apples, grown principally in Nova Scotia, New Brunswick, Quebec, Ontario and British Columbia accounted for $10,863,940 of the total. The 1930 commercial crop totalled 3,165,936 barrels.

LENGTHY PATROL BY MOTOR BOAT AND CANOE

Border Takes in Far Western Ontario Visited by Officer

Navigating the rapids on the Basswood River was a thrilling adventure of the Customs patrol. These photographs were furnished to the REVIEW by A. H. Woods, Inspector, Customs and Excise, Sault Ste. Marie.

THE daily routine of a Customs officer is sometimes varied by trips of a novel and adventurous character. To patrol by motor boat and canoe hundreds of miles of border lakes and waters was the duty assigned last summer to W. G. Bartley, of the Customs-Excise staff of Fort Frances. The patrol covered the boundary lakes between far western Ontario and the State of Minnesota, in the district comprising Namakan, Sand Point, Lac la Croix, Basswood Lake and connecting waters which are proving to be popular fishing and camping resorts for United States tourists, a large number of whom enter each summer via Minnesota, bringing complete camping and fishing equipment.

In August, 1929, the Department first sent officer Bartley into this district to patrol Sand Point, La Croix and Basswood Lakes. Officer Bartley's duties, which consisted mainly in checking in tourists, collecting duties where necessary, and accepting tourists' deposits, extended over a period of about three weeks.

On June 1, 1930, Officer Bartley was again sent into this district, fully equipped for his Customs patrol duties which, this time, extended from Lake Namakan to Lake Basswood, and for the entire season. Bartley established himself on an island in Sand Point Lake, and set up the Customs office in his tent. He then visited the various camps and summer resorts in the district, notifying everyone of the establishment of the Customs office, and consequently of the necessity for tourists to

At the end of the day. The tent of Customs officer Bartley at Sand Point which was a portable Customs Office.

This moose seems to be anxious to get away from Customs officer Bartley and his camera, and is making for the other shore at top speed.

report at this office when entering or leaving Canadian waters. During June, July and August, a total of 450 persons signed the registration book at the Customs office.

Officers of the United States Forest Service, with whom Officer Bartley had dealings on several occasions, offered their services if they should chance to be at any time required, and also hospitably invited him to make free use of their cabins and supplies of food, gasoline and oil.

Merchants at both Fort Frances and Lake La Croix reported an increase in business since the establishment of the Customs patrol in this district.

TRAFFIC AT NIAGARA FALLS

During March, 1931, automobile traffic crossing the three bridges at Niagara Falls, the Falls View, Lower Arch, and the Queenston Bridge, totalled 107,534 automobiles, made up as follows:—Canadian automobiles inwards 23,263, outwards 23,586; United States automobiles inwards 30,198, outwards 30,487. Other vehicles numbered 10,484; inwards 5,248, outwards 5,236. Passengers totalled 466,258; inwards 232,685, outwards 233,573.

Touring permits issued during the month for United States automobiles for periods up to 60 days numbered 3,489, for 24 hours or less 26,709. Permits for Canadian automobiles outwards numbered 2,625.

WEARING APPAREL MODELS

Collectors are advised that imported models of women's wearing apparel, which are marked so as to render them unfit for use otherwise than as models, may be delivered to manufacturers of such apparel, for use only as models, in their own establishments, on report on Form E-29 Amended, and upon deposit of an amount equal to the duty and taxes with the Customs officer at the port of entry, subject to a refund of such deposit if the models be exported under Customs supervision within six months. The deposit to be dealt with as provided in section 3 of Memorandum No. 88.

Departmental Memorandum No. 1761½B, providing for entry as for warehouse, is cancelled.

TWO NEW CRUISERS WILL BE SPEEDY

Additions to Preventive Service Fleet in Atlantic Waters

IN the April number of the REVIEW allusion was made to contracts awarded for the construction of two Customs cruisers to be operated in Atlantic waters by the Preventive Service. The contracts call for the delivery to the Department of the two cruisers in August, 1931. The following additional details are now available:—

Exigencies of the Service do not permit of the machinery power or speed of vessel being referred to, but it may be stated that these vessels will be the fastest in the Customs service on the North Atlantic Coast with the exception of the two steel patrol boats built for the Department two years ago.

It has been sought, in working out the design to ensure maximum seaworthiness with high speed. There are no sidelight openings in the main hull, and internal entrances to crew spaces are located inside a steel conning tower in which is also located the steering gear.

Fuel tanks are of extra large capacity to ensure long cruising radius and to permit the vessels to remain on patrol for extended periods without the necessity of returning to port for re-fuelling and re-victualling.

SEARCHLIGHTS AND GUN

Two searchlights are fitted, one being controlled from inside the conning tower and another very powerful one being fitted on rails for readily moving from one side of the vessel to the other.

On the top of the conning tower a small gun is seated, having a wide arc of training, and being well removed from wash of the sea.

The forward deck is of turtle back formation to permit the vessel to maintain speed in rough weather, while the stern is of the cruiser form to avoid steering difficulty in a following sea.

POWERFUL WIRELESS

A powerful wireless installation is provided, and the vessel is of the long, low-lying torpedo boat type which will render it almost indistinguishable at a moderate distance at sea.

The main and auxiliary engines, the heating boiler and the galley range are all oil-fired, and the only gasoline carried for the dinghy will be stowed above deck. This dinghy is an interesting feature of the design in that its speed will be even greater than that of the patrol boats themselves, and, in order to obtain high speed with the necessary seaworthiness and ease of handling, its hull will be of cast aluminum alloy of a special kind which is impervious to corrosion.

It is expected that these vessels will become a standard type for the particular service intended, being the result of close study of similar patrol boat types by the Technical Adviser of the Department, and the experience obtained by the Department with vessels previously acquired, and built for this duty.

PESTS CONTROL ACT

Referring to Circular 651-C, the department is advised that United States manufacturers are circulating advertising matter extensively among fruit growers in Canada relating to certain arsenicals to be used as insecticides. These arsenicals are not being registered in Canada as required under the Agricultural Pests Control Act, and collectors and officers concerned are requested to check closely all importations of such commodities and regard as prohibited importation all arsenicals which are not registered under the Agricultural Pests Control Act.

CANADIAN TOBACCO

Over fifty per cent of the raw leaf tobacco used in the Canadian tobacco industry is now produced in Canada, and over eighty per cent of Canadian imports of tobacco are raw materials. Less than two per cent of the tobacco consumed in the Dominion is imported in manufactured form.

PREVENTIVE SERVICE HAD ACTIVE FISCAL YEAR

A summary of results achieved by the Customs-Excise Preventive Service for the twelve months period ended 31st March, 1931, forms a striking tribute to the work of this important branch of the Department's activities under the direction of its late Chief, F. W. Cowan.

Total seizures for the twelve months were 4,521; made up of Customs 3,095, Excise 1,426. For the previous year seizures totalled 4,077; made up of Customs 2,770, Excise 1,307.

Liquor seizures effected for the period amounted to 29,069 gallons. In Nova Scotia alone 17,420 gallons of spirits were taken, and in New Brunswick, the province reporting the next largest number of liquor seizures, 1,656 gallons of spirits were taken. Beer seizures amounted to 19,210 gallons. They were heaviest last year in Ontario where 13,352 gallons of beer were seized. Quebec showed the second largest beer seizures, totalling 5,249 gallons.

Many Cigarettes Seized

Cigarettes taken in the twelve months period just ended totalled 710,929, compared with 719,300 for 1929-30. The largest cigarette seizures last year were made in the following provinces: Quebec, 434,087 cigarettes; Nova Scotia, 123,295 cigarettes; Ontario, 74,937 cigarettes. Quebec, also, took first place in tobacco seizures, which, for that province, amounted to 2,798 pounds. For all Canada, tobacco seizures totalled 3,104 pounds last year. Only two provinces reported seizures of narcotic drugs in 1930-31, British Columbia, where 233 ounces were

The Customs cruiser *Fleurdelis* is under the command of Captain J. C. McCarty. Her base is Halifax, and working in co-operation with her sister ship *Preventor,* under Captain Hubert Coffin, she patrols the Atlantic coast of Nova Scotia. A steady, effective patrol is maintained by these two cruisers. On the 12 November last two fishermen were picked up at sea in the last stages of exhaustion. They had been adrift in a dory for three days without provisions. They were taken on board the *Fleurdelis* and landed at Halifax.

taken, and Ontario where 90 ounces were taken. For the previous year drug seizures totalled 47 ounces. Other seizures for the twelve months just ended included 23,366 gallons of alcohol, the larger part of which was taken in Quebec, 1,646 cigars, 347 complete stills, 418 automobiles, 48 vessels. For 1929-30 seizures of the above mentioned articles were as follows: alcohol, 18,147 gallons; cigars, 7,301; complete stills, 276; automobiles, 604; vessels, 66.

Seizure proceeds for the year 1930-31 accruing from court fines, automobile and vessel penalties, voluntary penalties, costs and expenses, sale of goods and casual revenue, amounted to $534,309. The value of clothing alone seized last year was $10,700.

Ontario Leads

A summary of results for the twelve months just ended, by provinces, gives Ontario first place with 1,345 seizures, Customs 1,125, Excise 220; Quebec second place with 967 seizures, Customs 528, Excise 439; Nova Scotia third place with 608 seizures, Customs 541, Excise 67. For the remaining provinces seizures were:—

Prince Edward Island, Customs 107, Excise 19; New Brunswick, Customs 117, Excise 10; Headquarters (Ottawa), Customs 134, Excise 34; Manitoba, Customs 157, Excise 141; Saskatchewan, Customs 112, Excise 359; Alberta, Customs 93, Excise 107; British Columbia, Customs 181, Excise 30.

March Seizures

For the month of March, 1931, seizures totalled 269; made up of Customs 136, Excise 133. Seizures for March, 1930, totalled 319, Customs 224, Excise 95. Seizures for March, 1931, included 574 gallons of spirits, 760 gallons of beer, 15,080 cigarettes, 133 pounds of tobacco, 28 complete stills, 18 automobiles, 2 vessels. By provinces seizures for the month were:—

Prince Edward Island, Customs 7, Excise 2; Nova Scotia, Customs 20, Excise 7; New Brunswick, Customs 2, Excise nil; Quebec, Customs 22, Excise 37; Ontario, Customs 52, Excise 23; Headquarters (Ottawa), Customs 9, Excise 3; Manitoba, Customs 6, Excise 7; Saskatchewan, Customs 5, Excise 43; Alberta, Customs 6, Excise 8; British Columbia, Customs 7, Excise 3.

EXCISE DUTY COLLECTIONS

A DECLINE in the amount of Excise duty collected on spirits potable and non potable, cigars and foreign raw leaf tobacco, and increases in duty collections on cigarettes, manufactured tobacco and beer, were features of the March, 1931, statement of the Excise division.

The comparative statements follow:—

Comparative statement of Excise duty collections during the months of March, 1930, and March, 1931:—

March, 1931, spirits potable, $543,991; March, 1930, $1,069,657. March, 1931, spirits, non potable, $87,449; March, 1930, $93,056. March, 1931, malt, $316,186; March, 1930, $347,904. March, 1931, cigars, $28,875; March, 1930, $33,126. March, 1931, cigarettes, $2,099,386; March, 1930, $2,050,081. March, 1931, manufactured tobacco, $383,136; March, 1930, $338,931. March, 1931, foreign raw leaf tobacco, $451,793; March, 1930, $480,722. March, 1931, beer, $29,109; March, 1930, $19,616. March, 1931, licences, $5,146; March, 1930, $5,223. March, 1931, total, $3,945,074; March, 1930, $4,438,320.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1930, and March, 1931:—

March, 1931, tobacco, cut, 1,372,596 pounds; March, 1930, 1,173,483 pounds. March, 1931, tobacco, plug, 459,155 pounds; March, 1930, 453,336 pounds. March, 1931, cigarettes, number 349,799,515; March, 1930, 341,647,360. March, 1931, cigars, number 9,984,215; March, 1930, 10,983,185. March, 1931, snuff, 83,811 pounds; March, 1930, 67,906 pounds. March, 1931, foreign raw leaf tobacco, 1,115,135 pounds; March, 1930, 1,186,671 pounds.

NEW BRUNSWICK PULPWOOD

The quantity of pulpwood manufactured into pulp or paper in New Brunswick in 1930, increased by 100,000 cords or about 30 per cent. Pulpwood manufactured in the province during the year totalled 409,558 cords; pulpwood exported totalled 165,280 cords.

Over 1,600,000 pounds of salmon were caught in the coastal waters and rivers of the Province of Quebec last year, or 615,000 pounds more than in 1929.

IMPORTANT JUDGMENT IN INCOME TAX CASE

Judgment was rendered on 4th April, 1931, in the Exchequer Court of Canada, by Judge Audette, in re The Income War Tax Act, appeal of David June Waterous, of the city of Brantford, Ontario, appellant, and the Minister of National Revenue, respondent. The text of the judgment which dismissed the appeal follows:—

This is an appeal, under the provisions of The Income War Tax Act, 1917 (R.S.C. 1927, Ch. 97), from the assessment of the appellant for the year 1928, on that part of his income which he received from the Waterous Limited, a company incorporated under the Dominion Companies Act, in the nature of a dividend of $30,500, the proceeds of gains and profits made by the Company, distributed among its shareholders and paid to them otherwise than in specie—that is, with their consent and agreement—in Canada's Victory Loan Bonds at par.

The appellant contends that as this dividend so distributed was paid in a War Loan Victory Bond, hereinafter recited, he is exempt from paying any income tax upon such dividend.

To facilitate a proper understanding of this question, it is thought advisable to recite the actual language of the bond, which reads as follows:—

> "Series—T. No. HO 71813. Canada's Victory Loan 1918. Dominion of Canada. War Loan."
> 15 years 5½ Gold Bond. Principal due 1st November, 1933.

The Dominion of Canada, for value received, will pay to the bearer or, if registered, to the registered holder hereof, the sum of..................dollars, on the first day of November, 1933, and will pay interest thereon at the rate of five and one-half per cent per annum from the 1st day of November, 1918, semi-annually, on the first day of May and the first day of November, upon *presentation* and *surrender*, as they severally *mature*, of the coupons for such interest hereto annexed. Such principal sum is payable at the office of the Minister of Finance and Receiver General at Ottawa, or at the office of the Assistant Receiver General at Halifax, St. John, Charlottetown, Montreal, Toronto, Winnipeg, Regina, Calgary, Victoria. Coupons are payable free of exchange, at any branch in Canada of any chartered bank. Principal and interest are payable in gold coin that is legal tender in Canada. This bond is one of an issue of the Dominion of Canada, issued and to be issued of date 1st November, 1918, and payable 1st November, 1933. *The obligation represented by this bond and the annexed interest coupons and all payments in discharge thereof are and shall be exempt from taxes—including any income tax*—imposed in pursuance of any legislation enacted by the Parliament of Canada. This bond is issued under the authority of Statutes of Canada, "The War Appropriation Act, 1915," "The War Appropriation Act, 1916," "The War Appropriation Act, 1917," "The War Appropriation Act, 1918." This bond shall pass by delivery, unless it is registered in the owner's name in the books of the Department of Finance and such registration is noted hereon by or on behalf of the Deputy Minister of Finance, Registrar of the bond of this issue. Transfer of registered bonds and discharge from the registry may be made, subject to the conditions enclosed hereon. This bond shall not be valid or obligatory for any purpose until countersigned on behalf of the Department of Finance.

From the reading of this bond, it appears clearly that the *obligation* resulting therefrom is *first* the payment of the capital thereof on maturity in 1933 and *secondly* to pay interest, upon presentation and surrender of coupons for the same.

Now what is it in this bond which is exempt from Income Tax? The bond says: "The obligation represented by this bond and the annexed interest coupons and all payments in *discharge* thereof are and shall be exempt from taxes—including any income tax. . . . "

The payment of the distributed dividend in question in this case in *bonds,* does not bring the transaction within the *obligation* of the bond above recited which introduces the exemption in taxes. It is not the payment of the bond at maturity, and it is not the payment of interest upon presentation and surrender of coupons. The bond passes by *delivery* as appears by the recital in the bond itself.

Clearly the transactions in this case do not bring the bond to the stage when, in the discharge of its obligation, exemption can be claimed. The whole fallacy of the appellant's contention lies in the fact that while this bond is a bond free from taxation, he has not shown circumstances upon which this exemption would obtain in his behalf at the present time.

The dividend paid and distributed from the gains and profits of the company remains a gain and profit in the hands of the shareholder, whether that dividend is paid in kind, specie or in bond; because it is all through a dividend from, and of, profit and gain; it remains of such nature in the hands of both the company and the shareholder. What you cannot do directly, you cannot do indirectly.

The case of exemption from taxation provided as resulting from the obligation of the bond does not in any manner or form arise under the present circumstances. The dividend, the proceeds of gain and profit, has been invested in bonds and whoever may be the owner thereof will benefit by the exemption from paying income tax upon the interest paid upon the surrender of the coupon or on the capital at maturity.

The bonds in the hands of the shareholder does not come into his hands under any of the circumstances flowing from the obligation of the bond and therefore he cannot claim exemption.

The appellant stands in the same position as any other shareholder in any company, receiving a dividend which constitutes part of his income, and which he may after receiving invest in such bonds. There is no reason to discriminate against the latter who buys bonds himself from the proceeds of the dividend and the one who gives his consent to accept in dividend a bond which this company bought with profit and gain coming to him. The payment of the dividend in bonds did not alter the nature of the dividend which always remains a distribution of profits and gains of the company among the shareholders who receive it and an income subject to taxation, as the obligation of the bond to exempt from taxation does not evidently apply to such circumstances. The appellant, however, having agreed to allow the company to pay the dividend in bonds —to invest for him such dividend—he will hereafter be exempt from taxation on what he will derive from the bond itself. The exemption mentioned in the bond only attaches upon the revenues derived therefrom and not upon gains and profits of monies used in purchasing the same.

When the company declared the dividend in question on its shares, a debt immediately became payable to each shareholder in respect of his dividend for which he could sue at law; but that does not make the company a trustee or agent in respect of the shareholder's dividend and the fact of converting the dividend into bonds does not change the nature of the dividend. The bond was only a means of liquidating to shareholders the liability of the company to pay the declared dividend. *In re* Severn and Wye and Severn Bridge Ry. Co.[1]

When the bond comes in the hands of the shareholder it must be treated in the same manner as if it were coming into the hands of the company, which acquires it out of profits and gain upon which they had to pay taxes. It comes into the hands of the shareholder as gain and profit and forms part of his income without exemption of taxation as provided in the bond. It is not the money that purchases the bond that is exempt from taxation, but only what is derived from the bond.

The company at the time could not pay the dividend in bond except by consent of shareholders (Palmer, Company Law, 13th Ed. 231) but see now the Act of 1930, 20-21 Geo. V. Ch. 9, sec. 14.

A very apposite decision in the United States is to be found in the case of Hitner vs. Lederer (1) where it was held that for income tax purposes, value of first Liberty Bonds, received in payment of salary, is to be considered, notwithstanding the Act of April 24, 1917, declaring them exempt, both as to principal and interest, from all taxes, etc., etc.

There is also the opinion of the Attorney-General reported in Alverson, American Income Tax cases, 88, where it is said: "Corporate stockholders receiving dividends paid with non-taxable liberty bonds must include in the computation of net income subject to income tax the value of such bonds received as dividend payments, because the tax is not *upon any part* of the bond but upon it as a whole and cannot be evaded because the income or gain happens to be liquidated by the delivery of a certain number of. . . . .non-taxable securities."

Subsec. (*j*) of sec. 4 of the Income War Tax Act (R.S.C. 1927, Ch. 97) provides, in dealing with exemptions and deductions, that "the income *derived* from any bonds or other securities of the Dominion of Canada issued exempt from any income tax imposed in pursuance of any legislation enacted by the Parliament of Canada" shall not be liable to income tax. But here again the provision is in confirmation of the obligation recited in the bond and that is the exemption is upon the income derived from the bond and not upon the monies used in purchasing it.

There were other questions raised at trial but in the view I have taken of the case it becomes unnecessary to pass upon the same.

Looking at all the circumstances of the case, it must be found that the real nature of the transaction in question was that the company intended to distribute and pay and did distribute and pay to the shareholders a dividend out of gain and profit realized in its business; but when it came to pay, it offered to the shareholders to liquidate such liability with war bonds instead of money or cheque and the shareholders accepted. The income tax sought is not upon any part of the bond, but it is upon the profits and gains of the company used in purchasing the bond which was handed over to the shareholder to liquidate its liability in respect of the dividend. The dividend was gain and profit in the hands of the company and in the hands of the shareholder and the question of exemption under the provisions of the bond and of the Act does not arise; because the payment in no manner can be said to be paid under such provisions.

There will be judgment dismissing the appeal with costs.

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[1] (1896) 1 Ch. D. 55.

NEWS AND COMMENT

Ottawa: The address of the Inspector of Income Tax, Ottawa, is now Jackson Building, Bank Street, Ottawa, the offices having been removed from the Daly Building where they were located for years.

Halifax, N.S.: Loading a cargo of nearly 10,000 barrels of Annapolis Valley apples into the Danish steamer *Emilie Maersk* in little more than half a working day was a recent achievement at the port of Halifax. The ship took on 9,660 barrels in 6½ hours, making an average of 1,486 barrels an hour.

Toronto: Miss Anna Hay, for many years connected with the Drawbacks staff at Toronto, has retired on superannuation. Miss Hay was attached to the former office of the late S. W. McMichael, Chief and General Inspector, for over 30 years, and she leaves the service with the good wishes of her fellow workers.

The Excise Tax auditors stationed at Toronto tendered a complimentary dinner on 27th March to G. W. Jones, Special Auditor of Excise Taxes, on the occasion of his return from Australia. The Australian Government had enlisted the services of Mr. Jones to assist them in the inauguration of sales tax in that Dominion.

A. B. Gairn, Supervising Auditor, presided and welcomed Mr. Jones on behalf of himself and the Excise Tax auditors of the Toronto district.

Mr. Jones recalled many interesting details of his trip to and from Australia, and his experiences there. Some of the differences between the Australian and Canadian sales tax law were explained.

Duty collected at the Customs Express Branch, Toronto, for March, 1931, amounted to $345,656; packages received 24,796; entries 5,414. At the Postal Branch collections amounted to $69,464; packages received 39,339; entries 3,327.

At the Leaside Customs Air Harbour Canadian aeroplanes reported inwards during March numbered 28, outwards 26; United States aeroplanes inwards 1, outwards 1; passengers inwards 8, outwards 6; bags of mail 152.

Montreal: A feature in development of trade between South Africa and Canada is the shipment of fresh fruit from the former country to Canadian ports. Peaches, pears and other kinds of South African fruit were placed on sale at points in Eastern Canada following the arrival at Saint John of the *Mattawin* early in March with 120 tons of such fruit. The ss. *Calgary* is now en route from Cape Town with 208 tons of fresh fruit among its cargo.

Part of the original shipment was distributed in the Maritime Provinces, the remainder being shipped by rail to Montreal, and some of the fruit later reaching Ottawa and Toronto. The fruit reached Montreal in 37 days after leaving Cape Town and was reported in good condition. The shipment comprised 7,200 trays of peaches, or over 150,000 individual peaches, 2,700 trays of pears, 750 trays of plums, 200 trays of nectarines and 80 boxes of grapes. The remainder of the freight discharged from the *Mattawin's* holds at Saint John included forty barrels of South African wines, general cargo and 6,900 tons of sugar.

Moose Jaw, Sask.: W. H. Campbell, Customs Cashier at this port, retired on superannuation on April 1, 1931. On behalf of the staff John McAllister, Collector, presented Mr. Campbell with a purse of money, and expressed the good wishes of his fellow workers. Mr. Campbell entered the Customs Service at Niagara Falls, Ont., in 1907, and was transferred to the staff at Moose Jaw, Sask., in 1918.

Hamilton, Ont.: After the closing game of the season on 14th April, the members of the Bowling League of the Hamilton Branch, Department of National Revenue, held a banquet. This completed their first season as a bowling league, and members are looking forward to future winter seasons, as friendly rivalry has been very keen.

W. F. McQueen, Secretary, would like to hear from other ports having bowling leagues, with a view of interchanging ideas and perhaps arranging a few matched games.

DEPARTMENTAL RULINGS

Stranded rail bonds with terminals attached, per sample, used for joining the rails to make electrical contacts for signal purposes. Tariff item 445k.

The Ohmer "Recordograf", per illustration, an instrument which automatically produces a complete locked-in record of mileage, stops, time and speed of the truck or car on which it is installed. Tariff item 462.

Sea anchor and oil spreader, per illustration, made of heavy duck and rope, designed to keep bow of the boat to the wave and prevent it from getting in the trough of the sea, the oil being to calm the water and prevent the wave from breaking over the boat and swamping it. Tariff item 548.

Tachometers, per illustration, which indicate and record speeds of engines in revolutions per minute. Tariff item 462.

"Howdy" flavour which has also been described and invoiced as Essential Oils, manufactured by the Howdy Company, St. Louis, Mo., and used in the manufacture of beverages. Tariff item 711.

Leather soles partially rough cut to shape. Tariff item 613.

Referring to Appraisers' Bulletin No. 2060 loopers up to 16 points per inch are not now made in Canada and may, therefore, be permitted entry under the provisions of tariff item 413 until otherwise determined.

MUSICAL INSTRUMENTS

The attention of the department has been drawn to instances of individual pianists or other artists such as violinists, cellists and harpists, entering Canada and bringing their instruments with them for the purpose of giving public concerts or performances. As the performances are given in more than one city or town, the provisions of subsection "b" of the regulations in Memorandum No. 197 have not been applicable, and some collectors have not considered an individual as entitled to the privileges of subsection "a."

Collectors are advised that pianos, violins, cellos and harps brought in by individual non-resident concert artists for their own use for a temporary period in giving public or other concerts may be admitted under the provisions of subsection "a" of the regulations contained in Memorandum No. 197, as the department regards an individual concert artist to be entitled to the privileges of a company of musicians as provided for in the regulations.

At the Customs Postal Branch, Montreal, collections for the month of March, 1931, totalled $84,528.

CHANGES IN PORTS

The following changes in ports, outports and Preventive stations, are effective on and after 1st May, 1931:—

Arichat, N.S., formerly a port and warehousing port, reduced in status to an outport and warehousing port under the survey of the port of Port Hawkesbury, N.S.

St. Peters, N.S., an outport and warehousing port transferred to the jurisdiction of the port of Port Hawkesbury, N.S.

Petit de Grat, N.S., a preventive station transferred to the jurisdiction of the port of Port Hawkesbury, N.S.

Souris, Man., an outport and warehousing port under the survey of the port of Brandon, closed.

Virden, Man., an outport and warehousing port under the survey of the port of Brandon, closed.

LUMBER AND PAPER EXPORTS

Canadian lumber, wood pulp, pulpwood and paper are exported to the United States, the British Isles, Australia, South Africa, New Zealand, Japan, China and other countries. Last year the value of these exports was over $291,000,000.

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

TRAVELLERS' VEHICLE PERMITS

M. W. Hansen, Sub-Collector at Cardston, Alberta, writes:—

Much valuable information is gleaned from the suggestions and discussions contained in the *Letter Bag*, and it is with the desire of obtaining an understanding of the procedure followed by other officers in the matter of Travellers' Vehicle Permits granted under the provisions of Section 20 of Memorandum No. 2, Second Revision, that I am submitting this letter.

When a non-resident of Canada presents himself at the frontier office, and is found entitled to the Permit E. 50B under the provisions of the above noted section, he is instructed to proceed directly to the Collector at or nearest his destination and there make application to have the permit endorsed for health or pleasure only. The Collector who thus endorses the said permit is instructed to make report of such action to the Department, and then, presumably, the provisions of the Memorandum are fully complied with. The point which I have found unsatisfactory in the above procedure is that the issuing office is not required to be notified when such endorsement has taken place, and, in my experience, notification has never been supplied. This naturally leaves the border officer in a quandary as to whether the permittee has failed to obtain a valid permit or not. (The unendorsed permit grants the right to proceed direct to destination and any subsequent operation would render the car liable to seizure unless covered by the properly endorsed permit.) Could it not be made a requirement of the endorsing officer that a notice, similar to Extension E. 50A, be forwarded to the issuing office, thereby keeping a check on the vehicle and also assuring the latter office of the bona fides of permit holder?

What has been the experience of other officers in the above matter?

Editor's Note: This interesting subject is open for discussion in the *Letter Bag*.

ANNUAL INCREASES

A National Revenue officer in New Brunswick, under the *nom de plume* of *Border Port*, writes:—

It would appear that in some cases the Departmental regulation regarding a person having to be permanently employed for one year before being eligible for his first increase, entails hardship upon the officer involved as in the following case.

An officer is appointed in a temporary capacity for seasonal work, and serves four months, when his services terminate automatically. The following season he again assumes duty as a temporary officer, and at the end of six months, owing to local conditions, he is retained, and works as a temporary officer until he has completed sixteen months continuous service. At this time he receives his permanent appointment, and elects to come under the Superannuation Act, signifying his intention of paying the contributions necessary to place him in full time standing with respect to that Act.

During the time of his temporary employment his salary has been at the minimum rate of $1,200 per year. When he receives his permanent appointment he automatically is reduced 5 per cent by reason of superannuation, and is also reduced by another sum made necessary by his repayment of back superannuation money to the proper authorities. This means he is materially reduced in salary during the first year of his permanent appointment, while at the same time he has already been employed for over one year at the minimum salary of $1,200. A man with a family, and who might be paying for a home, and is running rather close to the line in the matter of finances, would be rather badly inconvenienced with having such reductions from his salary over a period of a year. Where he has already been employed continuously for the yearly period necessary before he becomes entitled to his annual increase, I submit he should be entitled to that increase when he has completed a year's service, providing he is then a permanent officer, and not have to wait until he has completed another year.

✳ ✳ THE QUESTION BOX ✳ ✳

> Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) Is it permissible for a Canadian firm or person (being bona fide agent for the article in Canada) to import into Canada from the United States an American article per form B. 18 Amended for exhibition purposes, to be returned to the United States after the expiration of the fair or exhibition, or must he pay duty on the article for the privilege of exhibiting?

(2) What is the proper form of invoice to use in order to clear a consignment of fish, the product of Newfoundland? Also if shipped from Boston, Mass., is it entitled to the same rate as if shipped direct?

(3) An officer enters the service on October 27, 1930. To what length of leave is he entitled in July, 1931?

The answers are:—

(1) The free entry of animals and articles brought into Canada, temporarily, for exhibition purposes, is permitted, if certain requirements are observed, under the terms of Tariff Item No. 700. The regulations respecting free admission for exhibition purposes are set forth in Departmental Memorandum No. 1478-B. This free admission is not restricted to non-residents of Canada under the provisions of the Tariff Item or of the Memorandum.

(2) The proper form of invoice in such case is Form "M" or Form "N." Fish or other products of the fisheries of Newfoundland may be imported into Canada free of Customs duty under Section 8 of the Customs Tariff when imported direct or otherwise.

(3) An officer entering the Service on the 27th of October, 1930, would have, in July, 1931, a statutory leave credit of twelve days, being one and one-half days for each month of service up to the 1st of July, 1931; but such officer would not be eligible for any further statutory leave during the fiscal year 1931-32. If however, he deferred taking any statutory leave until one year's service was completed he would be eligible for the full complement of eighteen days.

These questions will be dealt with in the next number:—

(1) A car of merchandise is imported by a broker in Canada, and sold to a consumer at an advance of 20 per cent. The importer transfers the original invoice to the consumer for entry at Customs:—

(*a*) What would be the proper value for duty purposes?

(*b*) Is the 20 per cent advance considered to be profit for labour earned in Canada and as such not subject to duty?

(2) Should a Customs officer in a port or outport where there is no Immigration officer, accept a settlers effects entry from a tourist, or other would be immigrant, until such office receives proof that the party has been accepted by the Department of Immigration & Colonization?

(3) Is there any restriction against the export from Canada of live deer which have been raised in captivity?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MARCH—APRIL

ADDITIONS

Nova Scotia

Halifax: A. M. Ferguson, O.A.S., Customs Excise Examiner; Dr. J. A. MacDonald, Acting Customs Excise Enforcement Officer.

Quebec

Athelstan: Jules Boisseau, Customs Excise Examiner.

(Dundee): R. M. Fraser, Customs Excise Examiner, Limited Service Outport.

(Hemmingford): C. I. Jackson, Customs Excise Examiner, Limited Service Outport.

(Trout River): Simeon Quenneville, Customs Excise Examiner, Grade 1 Outport.

Coaticook (Stanhope): A. E. Hurd, Customs Excise Examiner.

Montreal: A. W. Badgley, O.A.S.; J. A. Goulet, O.A.S.; Customs Truckmen; P. P. Sabourin, Assistant Customs Appraiser.

Quebec (St. Zacharie): Thomas Chabot, Customs Excise Enforcement Officer.

Rock Island: Amedee Dorais, Customs Excise Examiner.

St. Johns (Cantic): H. A. Roy, Customs Excise Examiner.

(Lacolle): A. L. Poirier, Customs Excise Examiner.

Sutton (Abercorn): L. G. Tremblay, Customs Excise Examiner, Grade 1 Outport.

(Highwater): L. E. Longeway, Customs Excise Examiner.

(Mansonville): J. O. Parent, Customs Excise Examiner, Limited Service Outport.

Ontario

Brantford: Wm. H. Fair, O.A.S., Customs Excise Examiner.

Bridgeburg: L. E. Bridge, J. C. Bruce, W. H. Bogardus, P. E. Fairbank, O.A.S., Customs Excise Examiners.

Hamilton: J. J. Sheehan, Customs Excise Clerk.

Prescott: D. M. MacKay, Customs Excise Examiner.

Toronto: A. A. Hassard, Assistant Customs Appraiser.

Welland (Port Colborne): W. E. Steed, Customs Excise Examiner.

Manitoba

Emerson: Miss G. M. Watson, Special Customs Officer (Female).

British Columbia

Cranbrook: M. D. McLean, Customs Excise Enforcement Officer.

Fernie (Flathead): J. W. Sinclair, Customs Excise Enforcement Officer.

New Westminster (Pacific Highway): L. H. Bagg, Customs Excise Examiner.

Penticton (Osoyoos): E. A. Sillett, Part Time Customs Excise Examiner.

Victoria ("Mollie May"): M. C. Brooks, Customs Excise Enforcement Officer.

Preventive Service

F. Gagnon, Special Customs Excise Officer, Grade 1.

Administrative

G. H. Rumpel, Assistant Investigator of Values.

DEDUCTIONS

Nova Scotia

Halifax: C. J. Mulcahy, Customs Excise Examiner; Dr. J. A. MacDonald, Acting Customs Excise Enforcement Officer; Samuel Smith, Chief Marine Engineer (small power boat).

New Brunswick

St. Andrews (Lord's Cove): T. L. Trecarten, Sub-Collector of Customs and Excise, Limited Service.

Saint John: Daniel Murphy, Customs Appraiser (Divisional):

Quebec

Montreal: B. Balthazard, Principal Clerk; D. Farney, Customs Excise Examiner; P. S. Hardy, Customs Truckman; Jos. MacDuff, Customs Excise Examiner.

Rock Island (Magog): J. R. Wilcox, Sub-Collector of Customs and Excise, Grade 1.

Ontario

Brantford: Wm. McIntosh, Senior Customs Excise Examiner.

Chatham (Blenheim): W. E. Hall, Sub-Collector of Customs and Excise, Grade 1.

Guelph (Hanover): Daniel Weppler, Sub-Collector of Customs and Excise, Grade 1.

Kitchener (Waterloo): F. W. Thomas, Special Exciseman, Grade 1.

Prescott: W. H. Stephenson, Customs Excise Examiner.

Sudbury (Copper Cliff): V. V. McKinnon, Customs Excise Examiner, Grade 1 Outport.

British Columbia

Cranbrook: M. D. McLean, Customs Excise Enforcement Officer.

Nanaimo: J. G. Bain, Customs Excise Clerk.
(Duncan's Station): E. D. Spicer, Sub-Collector of Customs and Excise, Limited Service.

Revelstoke: Thos. Steed, Customs Excise Examiner.
(Golden): S. E. Hambly, Sub-Collector of Customs and Excise, Grade 1.

Vancouver: Jack Powell, Customs Excise Examiner.

Victoria: Philip Handley, Customs Excise Examiner; A. H. Ridgman, Customs Excise Account Clerk, Grade 5.

Yukon Territory

Dawson: A. H. Finlaison, Customs Excise Examiner.

Preventive Service

C. F. Alden, Customs Excise Enforcement Officer; W. Boudreau, Special Customs Excise Officer, Grade 1; A. Comeau, L. J. Corbett, Customs Excise Enforcement Officers; Leon Hardy, Special Customs Excise Officer, Grade 1; H. A. Howey, Special Customs Excise Officer, Grade 2; J. H. McKenzie, R. C. MacLean, W. J. Morin, Customs Excise Enforcement Officers.

Inspection

P. E. L. G. Valois, Customs Excise Clerk.

Administrative

Miss E. C. Dalton, Principal Clerk; R. J. Farrell, Senior Customs Excise Checking Clerk; John Kerr, Customs Reviewing Appraiser; Thomas Smith, Clerk, Grade 4.

PROMOTIONS

New Brunswick

Woodstock (Grand Falls): G. A. Hallett, from Customs Excise Examiner, Limited Service Outport, to Sub-Collector of Customs and Excise, Limited Service Outport.

Quebec

Athelstan: F. W. Hutchings, from Customs Excise Examiner to Cashier and Computing Clerk.

Montreal: Thos. Steenson, from Express and Postal Computing Clerk to Computing Clerk.

Ontario

Brantford: A. A. Coale, from Customs Excise Clerk to Customs Excise Clerk (Relieving).

Bridgeburg: J. A. Willson, from Customs Excise Supervising Officer to Superintendent of Customs Excise Examiners.

Niagara Falls: J. W. Dunk, from Senior Customs Excise Examiner to Customs Appraiser; Franklin Harper, J. F. Miller, from Customs Excise Examiners to Senior Customs Excise Examiners.

Ottawa: M. R. Moffatt, from Express and Postal Computing Clerk to Customs Excise Cashier.

Preventive Service

Miss K. L. McKinnon, from Stenographer, Grade 1 to Stenographer, Grade 2.

Administrative

H. L. Boudreault, from Clerk, Grade 3 to Clerk, Grade 4; Edward Petrie, from Departmental Accountant, Grade 2 to Head Clerk; Robert Shaw, from Principal Clerk to Departmental Accountant, Grade 2.

Collection of duty at the Montreal Customs Postal Branch for the fiscal year ended 31st March, 1931, amounted to $1,001,839. Parcels received for the year just ended numbered 425,827, and entries were 29,521. The greatest number of entries to be received in any one month was 2,903, taken in October; March came next with 2,827 entries. Collections were heaviest in April amounting to $99,636, while October collections, which were the next largest, amounted to $97,672. December was the busiest month of the year as regards receipt of parcels, namely 43,230; April came next with 40,607 parcels received.

Collections received at the Customs Express Branch, Montreal, for the fiscal year ended March 31, 1931, totalled $3,245,867. Packages delivered 206,342, entries 46,077. Totals for the previous fiscal year were: Collections $4,190,197; packages delivered 238,234; entries 55,239. April was the busiest month in the past fiscal year as regards collections and entries, collections received during that month being $356,956, entries 4,545. March took first place in number of packages delivered, namely 19,217. Other totals for March, 1931, at the Montreal Express Branch were: collections received $319,228, entries 4,326.

Port McNicoll, Ont.: John C. Wardell, Customs Examiner, died at Port McNicoll on 8th March, 1931. He was born in the village of Smithville, County of Lincoln, in 1869, and had been in the Customs service since 1913.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES...........	12,771,694 97	10,652,757 35		
Less Refunds and Drawbacks.................	1,608,571 26	707,002 27		
Net............	11,163,123 71	9,945,755 08	1,217,368 63	
EXCISE TAXES.............	2,169,390 42	1,034,759 32		
Less Refunds and Drawbacks.................	32,492 52	41,796 99		
Net..............	2,136,897 90	992,962 33	1,143,935 57	
EXCISE DUTIES.............	3,829,386 71	3,741,890 92		
Less Refunds and Drawbacks.................	156,168 66	30,032 59	....	38,640 28
Net............	3,673,218 05	3,711,858 33		
SUNDRY COLLECTIONS.......	86,404 01	65,365 57		
Less Refunds and Drawbacks.................	76 35	Nil		
Net............	86,327 66	65,365 57	20,962 09	
Net Totals.........	17,059,567 32	14,715,941 31	2,382,266 29	38,640 28
Net Decrease......	....	....	2,343,626 01	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF APRIL, 1930 AND 1931

—	April 1930	April 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections............	7,669,308 56	7,235,842 78	433,465 78	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL: 1930 AND 1931.

—		April, 1930		April, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			50,744,139		33,935,075
Total Exports (Foreign Produce)			1,764,030		739,036
Principal Items of Exports—					
Wheat	Bush.	3,428,406	3,803,933	4,680,769	2,942,411
Wheat flour	Brls.	451,395	2,270,551	326,117	1,202,971
Fish	Cwt.	114,588	1,306,614	152,118	1,740,389
Furs	$		1,508,660		1,053,866
Meats	Cwt.	33,352	721,285	14,697	249,470
Cheese	Cwt.	2,294	56,863	5,048	86,958
Planks and boards	M ft.	89,005	2,468,491	67,866	1,426,388
Wood pulp	Cwt.	952,424	2,631,122	907,065	2,168,682
Newsprint	Cwt.	3,196,043	9,199,882	3,047,200	8,329,722
Automobiles and parts	$		1,462,704		580,568
Copper, unmanufactured	Cwt.	150,940	2,502,538	16,577	163,852
Nickel, unmanufactured	Cwt.	58,475	1,397,961	68,245	1,511,750
Imports entered for consumption—Free goods			22,272,447		15,380,856
Imports entered for consumption—Dutiable goods			49,129,392		34,817,342
Total imports entered for consumption			71,401,839		50,198,198

NOT AFRAID OF THE CAMERA

BROTHER Bear leisurely making his way across a lake in the *Basswood* and *Lac la Croix* district of far western Ontario, does not appear to mind the camera in the hands of a Customs officer. In this number of the REVIEW is an illustrated article dealing with an adventurous canoe and motor boat patrol made by a Customs officer of the Fort Francis staff, covering part of the boundary waters between Ontario and Minnesota.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Passing Tourists Through Canada Customs
Generous privileges accorded visitors by Department

Large Still Unearthed in Montreal
Building disguised to resemble service station

Shipping Season in Full Swing
Much activity on Montreal waterfront

Busy Tourist Year at Niagara Falls
Detailed summary for fiscal year 1930-31

Start New Fiscal Year Actively
Preventive Service seizures show increase

Trade and Revenue Tables
Facts and figures to end of May

Income Tax Revenue Summary
Details of collections by various districts

News and Comment, Editorial, Letter Bag, Question Box.

Keeping Opium Out

OCCASIONALLY Customs officers find opium, and other drugs, cunningly concealed in the quarters of the Chinese crews employed on steamships plying between Oriental ports and Vancouver. Hidden in a large locker used by the Chinese crew on one of these liners, examiners of the Vancouver staff recently found $500 worth of opium, pipes, and other paraphernalia used by those addicted to the drug. Ownership of the stuff could not be established, and it was promptly seized and confiscated. The haul consisted of 162 small pots of prepared opium, 6 pieces of crude opium, 26 pipe bowls, 84 pipe bowl tips, 8 complete pipes, 13 lamps over which the drug is cooked, and 3 copper opium cooking utensils. An interesting parcel consisted of two jackets, with specially made pockets, which fit about the waist of the person smuggling opium ashore. The innocent and bland surprise of the Chinese crew that such curious things should be found in their locker was one of the outstanding features of the seizure.

Snuff Going Down

THE consumption of snuff appears to be falling off in these rather troubled days. Excise statistics show that in April, 1931, the quantity of snuff entered for consumption in Canada was 68,800 pounds, and in April, 1930, 85,231 pounds. So snuff is now going down instead of up.

Generous Customs Treatment for Tourists

NOW the tourist season is here, and Canada is the objective of thousands on vacation bent, it is of interest to summarize briefly the generously enlarged privileges accorded by the Department of National Revenue in respect of tourists' automobiles, travellers' baggage, camping outfits and like articles.

A non-resident, visiting Canada for purposes of health or pleasure, may obtain a touring permit for his automobile for a period not exceeding sixty days without bond, which may be extended for another thirty days on making application to any Collector or Sub-Collector of National Revenue, and satisfying him as to the bona fides of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond. The amended regulations were made public by Memorandum No. 2, Revised, dated 4th of January, 1928.

The regulations with respect to tourists' outfits and travellers' baggage have been considerably extended. On March 22, 1928, new regulations were issued concerning the temporary admission of tourists' outfits and travellers' baggage. For a number of years it had been the practice to require visitors to deposit with the Collector at the frontier port of entry a sum of money equivalent to the duty and taxes ordinarily payable on articles brought in for use in connection with the particular sport or amusement or pastime in which the visitor would be engaged while in Canada. This deposit had been required in respect of guns, rifles, fishing tackle, golf clubs, cameras, etc., and under the revised regulations such articles previously used by a tourist, and brought in for his personal use and actually in his possession at the time of his arrival in Canada, together with dogs and other animals imported for hunting purposes or as pets, are admitted without deposit, the only requirement being that they should be reported at Customs on arrival at the frontier, in accordance with the regulations.

It may be added that the term "cameras" includes not only still picture cameras, but motion picture outfits, the property of bona fide tourists, brought in for their own use for a temporary period, and not for any business or commercial purpose.

Canoes, outboard motors, tents, camp equipment, phonographs, radios, musical instruments, etc., brought in for a tourist's personal use, and not for gain or hire, are admissible upon a sum being deposited equivalent to the duty and taxes payable on the goods, such deposit being subject to refund upon identification and exportation of the articles under Customs supervision within six months from time of entry.

Another important step taken by the Department was to authorize officers of the Department to assist tourists in preparing their combined application form and permit. It had been the practice on the part of many visitors, particularly at busy frontier ports where there was some congestion, to employ outside assistance for which a fee was paid, the result being that this developed into a regular business at some of the more important ports of entry, and the tourist traffic was being exploited at the very gates of Canada. This change in practice has been very helpful to visitors and has undoubtedly been a factor in encouraging tourists to spend their vacations in the Dominion. The object of the Department is, by courteous and ready service, to make the path of the bona fide tourist as easy as possible, and to eliminate the payment by him of unnecessary expenses in complying with Customs regulations in visiting Canada on a sixty day touring permit.

It will thus be seen that the Customs regulations respecting tourists, their automobiles, baggage, etc., are of the most generous kind, and no doubt have had much to do with the large increase of tourist traffic into Canada during the past few years.

Conscience Money

AN envelope addressed to the Minister of National Revenue, bearing the Toronto postmark, was received in the Department on 8th May, 1931. It contained 3 ten dollar bills and 1 five dollar bill "Conscience Money." This money has been taken to account in the usual way.

Start Fiscal Year Actively

THE Customs-Excise Preventive Service started the new fiscal year with much activity. Seizures reported for April, 1931, were 373; Customs 173, Excise 200. This was an increase of 19 seizures compared with April of last year and of 59 seizures compared with April, 1929.

Liquor seizures were 876 gallons. The largest amount for any one province was taken in Nova Scotia, amounting to 423 gallons. In Quebec 315 gallons of spirits were seized. Beer seizures totalled 224 gallons. Quebec reported the largest quantity of beer seized, namely 71 gallons. Ontario came next with 60 gallons seized and Saskatchewan third with 30 gallons. British Columbia was the only province reporting narcotic drug seizures in April. These amounted to 275 ounces. Cigarettes seized totalled 23,490. The heaviest seizures were taken in Quebec, amounting to 8,770 cigarettes. In Ontario 7,440 cigarettes were taken. Other seizures for the month included 61 complete stills, 325 pounds of tobacco, 6 vessels, 24 automobiles.

Seizure proceeds for April amounted to $32,894; Customs $18,939, Excise $13,955. Of this total court fines contributed $13,400.

By provinces the seizures were: Prince Edward Island, Customs 4, Excise 2; Nova Scotia, Customs 19, Excise 6; New Brunswick, Customs 6, Excise 1; Quebec, Customs 37, Excise 53; Ontario, Customs 60, Excise 32; Headquarters (Ottawa), Customs 9, Excise 9; Manitoba, Customs 12, Excise 27; Saskatchewan, Customs 7, Excise 54; Alberta, Customs 1, Excise 11; British Columbia, Customs 18, Excise 5.

A Reminder of Past Years

A WELL-THUMBED copy of a Canadian tariff, bearing on the outside cover the legend *Customs Tariff, Arranged By John Cameron, Toronto,* and on the titlepage, *John Blackburn, Printer, City Steam Press, 63 Yonge Street, 1856,* has been added to the *Editor's* collection of old-time Customs documents.

Canadian tariffs in those days were not available to the public, which, consequently, had to depend on the newspapers for their information regarding tariff changes. Mr. Cameron sought to remedy this, and compiled a book of general Customs information, in which the Canadian and United States tariffs were printed side by side. He explained in the preface that: "Happily for the material welfare, as well as for the social and domestic comfort of both countries, the bonds of commercial intercourse are now so closely united, that it seemed to me of peculiar importance that one page should exhibit the respective Tariffs. I have therefore collocated the American Tariff in parallel columns with the Canadian, and in the race for commercial supremacy, I think we have nothing to fear in the comparison, on the score of liberality."

The faded leaves of this old volume tell a story of days and fashions that are no more; when evidently there was a brisk demand for cravat stiffeners, false collars (the companion of the false shirt front or "dickey" worn on Sundays), wooden clogs and macassar oil, as well as for daggers, dirks, cutlasses, stilettoes, sword-canes, and like suitable equipment for a peace-loving people. In those grand old days bottled gin was on the free list, while whiskey paid duty of just 7½ pence a gallon. Muskets and flasks paid 15 per cent duty. These flacks were made generally of brass or copper, and were used, as a rule, for carrying a little gun-powder about on the hip.

The *Customs Department of Canada* at that time included: The Honourable William Cayley, M.P.P., Inspector General; R. S. M. Bouchette, Commissioner of Customs; Thomas Worthington, Inspector of Ports, Canada West; Matthew Ryan, Inspector of Ports, Canada East.

Other information listed on the contents page consisted of: Right of Property in British Vessels; Reciprocal Free Trade with British North American Provinces; Reciprocity with the United States; Allowance for Tare; Regulations for Refining Sugar in Bond; Discount for Cash.

The End of a Perfect Day

THE daily routine of duties performed by officers of the Customs-Excise Preventive Service is often enlivened by exciting episodes usually found inside the covers of mystery stories. Here is a good example from Nova Scotia, which deals with disguises, a motor schooner, kegs of rum, and some detective work.

A confidential report was received in February last that a large supply of contraband liquor was hidden on Tancook Island on the Nova Scotia coast, and two officers in plain clothes were detailed to investigate. They went to the island and got into touch with a well-known rum-runner living there. One of the officers assumed the name of " John Starkins " and pretended to be a wealthy New York bootlegger. He introduced the other as a sea captain who was acting as his local representative.

The rum-runner was willing and ready to do business, although he assured the inquirers that little or no liquor was stored on Tancook Island.

Some weeks later another meeting was arranged, this time to negotiate the purchase of 100 five-gallon kegs of rum. This smuggler, however, had only 30 kegs in his possession, *cached* on Young's Island, but stated he would be able to obtain the other 70 kegs from a dealer at Black Rock.

Arrangements were made accordingly, and on the evening of 24th March the two officers, in company with another officer, who posed as a seaman, and three bootleggers, put out from Lunenburg Harbour in a large motor boat and headed for Black Rock. About three hours later they called at the home of the other rum-runner, and closed a deal for 65 five-gallon kegs of rum at $35 a keg, plus a $2 commission.

Before paying over any money " Starkins " demanded a sample of the liquor. The dealer, consequently, took them aboard his schooner lying about a hundred yards off shore, opened a keg and submitted a sample. " Starkings " then insisted before making payment that the kegs be loaded into his motor boat. Just as the last kegs were handed over the rail the Preventive Officers disclosed their identity. They seized the schooner and cargo, and placed the owner and his two accomplices under arrest.

Four other Preventive Officers, who had been in hiding about half a mile distant waiting for a prearranged signal, came up. The 60 kegs of rum were reloaded into the schooner and the vessel was sailed to Lunenburg. For the Preventive Officers that was the end of a perfect day.

The Romance of Acadie

(Written for the REVIEW by Miss Violet R. Smith, of the Income Tax Division, Halifax, N.S.)

THE famous " Bluenose " Express, running between Halifax and Yarmouth, Nova Scotia, at which latter port so many health seekers and holiday makers from the United States disembark in quest of renewed vigour and healthful relaxation in this land of the " murmuring pines and the hemlocks," slackens speed somewhat as it negotiates the last curve at the approach to the little village of *Grand Pré*.

It is here one gets the first view of *Cape Blomidon*, and as the train crawls slowly round the bend, and the broad, far-reaching dykelands come into view, one finds oneself enveloped in a sensation of fascinating unreality.

On the other side of the bend lies the prosaic, work-a-day world; ahead stretches a country steeped in romance; a panorama so peaceful, and withal so age-mellowed, that it is hard indeed to realize that something less than two centuries ago this very spot was the scene of heartbreakings and strife, when, unwilling to swear allegiance to their conquerors, the Acadians had, perforce, to flee from their homes, and take ship in the Bay of Fundy for distant shores where they were to settle and found the States of Louisiana and Georgia.

In the distance, standing out in sharp relief against a sky of blue, *Cape Blomidon* rises, sheer and domineering, from the sparkling waters of the Bay. In the immediate foreground the Grand Pré Memorial Park, built with a view to perpetuating that incident in the past about which the poet Longfellow wove his romance of *Evangeline*, offers a spur to the imagination. At the park entrance is a full-length figure of the poet's heroine. Grey and weather-beaten she stands, her face, wistful in the drab stone, turned slightly towards the distant shores where she had hoped to find her lover, *Gabriel*.

The tiny church, the old Acadian burying-ground, the Well of Evangeline, clear and ice-cold, and the hoary willows, all spell romance.

Then a last look out to those "vast meadows which stretch to the eastward," where soft-eyed cattle wander at will through the sweet clover. There are the "dykes which the hands of the farmers had raised with labour incessant." Incidentally it may be said that these same dykes were built almost entirely by the English who, having settled in the fruitful valley, set about repairing the broken dykes, learning the manner of their building from the few Acadians who had returned, heart-sick and weary, to their native shores.

To those who say that Romance is dead the reply is: Come to *The Land of Acadie*.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the two months of the fiscal year, May, 1930, and May, 1931. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	33,318 75	25,784 53	* 7,534 22
Halifax.......	538,659 49	612,106 79	73,447 30
St. John.......	412,031 78	364,713 25	* 47,318 53
Quebec........	906,490 84	686,318 82	* 220,172 02
Montreal.....	17,999,062 38	14,654,954 35	*3,344,108 03
Ottawa.......	2,183,685 10	2,040,299 61	* 143.385 49
Kingston.....	233,531 74	108,041 59	* 125,490 15
Belleville......	393,831 30	155,350 52	* 238,480 78
Toronto.......	15,687,128 63	12,262,664 76	*3,424,463 87
Hamilton......	4,730,710 96	3,445,811 43	*1,284,899 53
London........	5,488,922 42	3,808,317 29	*1,680,605 13
Ft. William....	228,097 81	130,064 46	* 98,033 35
Winnipeg......	2,697,743 83	1,479,578 57	*1,218,165 26
Regina........	482,942 12	96,554 79	* 386,387 33
Saskatoon.....	180.750 84	109,803 31	* 70,947 53
Prince Albert..	31,197 24	24,171 84	* 7,025 40
Calgary.......	1,215.028 25	941,839 65	* 273,188 60
Edmonton.....	307.008 36	278,482 63	* 28,525 73
Vancouver.....	4,026,677 00	2,776,289 04	*1,250,387 96
Yukon.........	5,011 98	2,964 79	* 2,047 19
Head Office...	1,193 91	712 29	* 481 62
Total........	57,783,024 73	44,004,824 31	*13,778,200 42

WHEAT SHIPMENTS

Last year Canada shipped 189,190,670 bushels of wheat to 23 countries and 42,701,289 barrels of wheat flour to 53 countries. Most of the wheat went to the British Isles, which took 131,501,283 bushels. China was Canada's best customer for flour with 2,854,512 barrels with Britain a close second with 2,813,248 barrels.

MONTREAL EXPRESS

At the Customs Express Branch, Montreal, collections in April, 1931, were $275,423; entries received 3,961; packages delivered 16,981.

ST. HUBERT AIR HARBOUR

At the Customs Air Harbour, St. Hubert, Quebec, 43 aeroplanes reported inwards for the month of April, 1931, outwards 44; passengers inwards 20, outwards 29; baggage inwards 12 pieces, outwards 35 pieces; bags of mail inwards 492 (10,352 pounds), outwards 175 (1,080 pounds).

The value for duty of aeroplane parts imported in April was $1,144.

MONTREAL POSTAL CUSTOMS

Duties collected at the Customs Postal Branch, Montreal, for the month of April, 1931, amounted to $85,502.

* * HERE AND THERE * *

That very elusive article known as the *dollar,* the love of which is reputed on good authority to be the root of all evil, has an interesting history.

The old silver dollar was first coined in 1486 by King Maximilian I in Tyrol, and, since then, no less than 173 countries or states have followed suit and coined silver in dollar sizes. Canada, however, has been an exception, for although such a coin was provided for by the Currency Act of 1910, this country has never minted a silver dollar.

This coin evidently came into common usage early in the seventeenth century when King Ferdinand II issued a silver dollar in Silisia in 1632, followed a year later by the Spanish piece of eight minted by order of Philip IV.

The word *dollar* was derived from *thaler* which word in turn originated from Joachimsthal (Joachim's Dale) a place in Bohemia where ounce-pieces of silver were coined in the 17th century. This became a standard coin, known as Joachims-thaler or simply thaler. And so to-day Scandinavian countries have the daler, the Netherlands the daalder, Italy the tallero and some Asiatic countries the tael.

Just where the dollar mark ($) originated is not definitely known, although there are a number of theories to account for it, as, for example:—a combination of the initials U.S.; a modification of the figure 8, a piece of eight being formerly indicated by the character 8-8; a form of HS., which marked the Roman unit; the contraction of P and S employed in Spanish accounts to indicate "peso."

Referring again to the little pamphlet entitled *Report On Trade and Commerce,* issued in 1855 by R. S. M. Bouchette, at that time Commissioner of Customs, and printed by Order of the Legislative Assembly by *Lovell & Lamoureux,* at their steam-printing establishment, 12 Mountain Street, Quebec, the *Editor* found other interesting statements besides those already mentioned in a previous number of the Review, relative to trade in this country during those early days.

One statement under the heading Summary Comparative Statement of the Value of Imports into and Exports from Canada, with different countries, from 1849 to 1854, gives the population of the two provinces, Quebec and Ontario, then known as Canada, as 1,500,000 for the year 1849. The total value of imports for that year was $3,002,598; exports $2,327,565; duty collected $444,547. The greater part of this trade was with Great Britain and the United States.

Five years later the population was placed at 2,000,000, an increase of one-third for the five year period, while the aggregate trade had about trebled. Imports for 1854 totalled $10,132,331; exports $5,754,797; duty collected $1,237,629.

Another statement in the old pamphlet is described as a Return of the Quantity and Value of Goods imported into Canada, via the St. Lawrence, from Nova Scotia, New Brunswick, Prince Edward's Island, and Newfoundland, showing the amount of duty paid thereon, or the exemption from duty, for the year ending 5th Jan., 1855.

Imports are listed under the following thirteen headings: coffee, cigars, molasses, snuff, rum, wine, raw sugar, tea, tobacco, goods at 30 per cent, goods at 12½ per cent, goods at 2½ per cent, goods free. The value of the dutiable goods was £71,507; free goods £77,575. Duty totalled £26,691. By far the greater part of these imports were from Nova Scotia, and the largest total import for the year consisted of raw sugar, the value of which was £46,711, duty £20,324. Molasses came next in importance, valued at £9,942, duty £3,748. Then came tea £4,372, duty £929; rum £684, duty £449; wine £459, duty £195; cigars £311, duty £133; coffee £108, duty £22; snuff 16 shillings, duty 8 shillings.

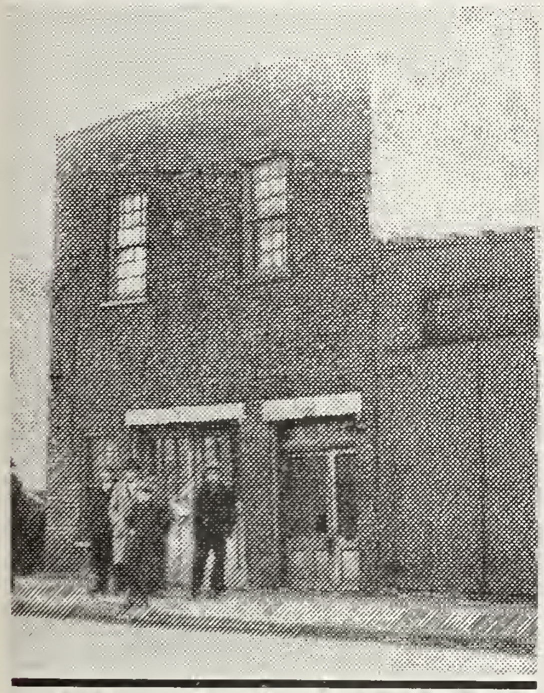
Thirteen Governors-General have preceded the Earl of Bessborough in office. Viscount Monck was appointed in 1867 and was followed in order by Lord Lisgar, the Earl of Dufferin, the Marquis of Lorne, the Marquis of Lansdowne, Lord Stanley of Preston, Earl of Derby, the Earl of Aberdeen, the Earl of Minto, Earl Grey, the Duke of Connaught, the Duke of Devonshire, Lord Byng of Vimy, and Lord Willingdon.

LARGE ILLICIT STILL IN WAREHOUSE BUILDING

Front was Disguised to Resemble Service Station

A WAREHOUSE building, the front of which was disguised to appear similar to an oil service station, was found recently by officers of the Preventive Service in Montreal to contain a large illicit still, the seizure being the culmination of two weeks' vigil by the officers.

The building was well surrounded by officers before an entrance was forced, and the four occupants were arrested after the officers had followed them to the roof.



The building in Montreal, the front of which was made to represent a service station, which contained a large illicit still.

The distilling apparatus was of an approximate capacity of 600 gallons daily. There were four fermenting tanks of 2,000 gallons each, a large boiler complete with oil burner, and a quantity of incidental equipment.

One interesting part of the seizure was that a large six-wheel oil tank truck was also placed under seizure, this being found on the premises. The tank of this truck was discovered to be divided into four compartments, two of which contained molasses (which was used as the base for the fermentation), and the other two, fuel-oil for use in the oil burner.

The Montreal Division of the Preventive Service have been successful in unearthing several large stills during recent months, and their vigilance is no doubt largely responsible for the stemming of the flood of "bootleg" liquor.

ALL IN THE DAY'S WORK

OFFICERS of the Preventive Service in Montreal recently made a successful raid on an apparently vacant house, on information that an illicit still was concealed there. Entrance to the premises was forced, and in the basement was found a still of about 100 gallons daily capacity, this being in full operation, two 500 gallon vats for wash, and a quantity of the finished product. A door was forced giving entrance to the front flat of the house. In the front room, which was in darkness, four men were found hiding, all of whom were placed under arrest. A small additional quantity of alcohol was found in the bathroom of the flat. The four men pleaded guilty later, and were sentenced to fine or imprisonment.

Occasionally officers whose duties include that of searching for illicitly manufactured liquor have painful as well as interesting experiences. During the search of a house near Hamilton, Ontario, recently, the occupants of which were of foreign origin, a woman attempted to pour the contents of a bottle down the kitchen sink, and when the officers tried to stop her she fought fiercely, and bit one of the officers severely on the thumb. The officers found 31 quarts of alcohol in a garage near the house and the owner was subsequently fined $500 or twelve months' imprisonment. The woman was also convicted for her strenuous part in the affair.

MONTREAL SHIPPING SEASON IN FULL SWING

Early Opening Brings Much Activity on Waterfront

THE shipping season at the port of Montreal is now in full swing. Under the direct supervision of A. Laing, Surveyor of the port, and Joseph Belisle, Superintendent of Examiners, nearly one hundred Customs-Excise officers will attend at the various piers and sheds, examining baggage, supervising the discharge and distribution of cargoes and preventing petty smuggling. The number this season represents a decrease, in keeping with present conditions, without interfering with the efficiency of the port.

Passenger traffic is expected to show an increase this year, due to the steamship companies having decided to reduce their third class rates considerably, and the early eastbound sailings have found the liners well filled.

An Early Opening

The 20,000 ton liner, *Duchess of Richmond,* was the first transatlantic vessel to arrive at Montreal this season, making port on 19th April. The ship's commander, Captain A. Freer, R.N.R., was presented with a gold-mounted cane, a token given by the Montreal Harbour Commission to the master of the first ship reaching Montreal from overseas.

The distinction of being the first ocean-going vessel to arrive at Montreal this season

The shipping season is now in full swing in the busy harbour of Montreal. Navigation opened very early. This illustration shows No. 1 elevator.

fell to the British oil-tanker *Acardo* from Curacao, Dutch West Indies, which arrived at the exceptionally early date of April 15.

The closed season for 1930-31 at Montreal for all navigation extended from 12th December to 15th April, a period of less than eighteen weeks. That the shipping season opened so early this year was largely due to the work of the government ice-breakers which succeeded in clearing the St. Lawrence river of ice much earlier than is usual. The ice-breakers *Mikula* and *Saurel* reached Montreal East on 14th March, and the *Saurel* and *Lady Grey* arrived at Victoria pier five days later. The river was then declared open.

IMPORTANT DEVELOPMENT

The *Duchess of Richmond* just failed to set a record for an early transatlantic arrival, as the ss. *Laval County* steamed into Montreal on the evening of 17th April, 1927, to open navigation for that year. It is the first time, however, since 1914 that the port has been opened by a passenger liner, the *Corsican* having been berthed on 29th April in that year. There is no question that it is an important development in St. Lawrence traffic to have a big 20,000-ton liner in Montreal as early as 19th April. It is earlier than has ever been done in the past, and no difficulty was experienced, the liner having had an excellent voyage from Liverpool. Also the schedule which brought this liner to Montreal could have been advanced by two or three weeks since the ice had been well cleared out of the St. Lawrence by the end of March, and navigation aids were being placed about 1st April.

MONTREAL GRAIN SHIPMENTS

GRAIN shipments from Montreal this season show a decided improvement over last year, and there is every indication of better times during the first part of this St. Lawrence season. Deliveries by Harbour Commission total 5,319,260 bushels since the beginning of January, of which three million represent the amount delivered since 20th April. On the same date last season, the outward figure was only 3,983,578 bushels as against that of 2,725,887 on 20th April.

Receipts this year also show some improvements, being 4,865,455 bushels as compared with 2,236,355 during the corresponding period of 1930. There were thirty-four lake boats in port on 2nd May with over three million bushels of grain in their holds, whereas the number on 2nd May last year was only nine with 795,541 bushels. Stocks in the four elevators now total 10,651,195 bushels. Last season they were 11,465,221 on the same date.

MUCH GRAIN SHIPPED

Exports from Vancouver greater than last year

GRAIN shipments from the port of Vancouver for the first nine months of the current crop year, that is from 1st August, 1930, to 30th April, 1931, were about 19,000,000 bushels more than in the corresponding period of the previous year. In the nine months under review grain shipments totalled 57,542,030 bushels, and though below the record of 84,022,171 bushels shipped up to the same date two years ago, last year's total is exceeded by 18,780,266 bushels. Of the shipments since August 1 last year 41,260,600 bushels went to the British Isles and European ports; 14,174,426 bushels to the Orient; 1,373,760 bushels to South and Central America and 733,244 to other countries.

In the first week of May, nine ships were in port loading nearly 1,000,000 bushels, and it is expected the total shipments for May will reach about 5,000,000 bushels. There were in storage early in May in the elevators at the port of Vancouver over 13,000,000 bushels of grain, and 900 cars of wheat and other cereals were in the railway yards, five hundred and sixty cars were en route to Vancouver.

HALIFAX, N.S.: The motor ship *C. O. Stillman*, 16,436 tons, length 566 feet, the largest oil tanker in the world, arrived at Halifax recently from Talova, Peru, with 163,000 barrels crude oil, 22,000 tons weight cargo, and discharged at the Imperoyal docks.

This tanker is registered in London, England, and it is her first appearance in Canadian waters.

BUSY TOURIST YEAR AT NIAGARA FALLS

Summary of Traffic Crossing the Three Bridges

At the busy frontier port of Niagara Falls the flow of tourist traffic for the fiscal year ended March 31, 1931, showed a slight decline from the high mark reached in 1929-30, though well in advance of the total figures of two years ago. A summary of vehicular and passenger traffic crossing the three bridges at Niagara Falls and Queenston last year, supplied to the *Review* by W. S. Byers, Collector, shows that the total number of automobiles to have been 2,850,451, made up of: inwards 1,420,840; outwards 1,429,611. In the previous year 2,954,493 automobiles crossed at Niagara Falls, and two years ago 2,581,063 automobiles. Other vehicles crossing last year numbered 135,685, inwards 66,085, outwards 69,600; for the previous fiscal year they totalled 140,720. Passengers numbered 13,227,324 last year, inwards 6,588,998, outwards 6,638,326, a decrease of 443,343 passengers compared with the previous fiscal year. The heaviest traffic for the fiscal year just ended was over the Falls View bridge, totalling 1,515,880 vehicles. Vehicles crossing the Lower Arch bridge numbered 1,147,381, Queenston bridge 333,344. August was the busiest month, vehicles of all kinds crossing the bridge at Niagara Falls and Queenston totalling 587,226, passengers 2,732,739. July was the second busiest month when vehicular traffic totalled 488,348, passengers 2,252,866. In September 330,426 vehicles crossed, passengers 1,501,168.

The Falls View bridge at Niagara Falls carries a steady volume of tourists during the season. This photograph, which affords a fine view of the United States and Canadian falls, was furnished to the REVIEW by W. S. Byers, Collector at Niagara Falls.

Permits issued at Niagara Falls during the last fiscal year to United States automobile tourists for stays up to 60 days numbered 173,-

828, a decrease of 4,545 compared with the previous year; for stays of 24 hours or less 834,330 permits were issued during the year just ended, an increase of 6,727 over the previous year. Six-months touring permits issued last year numbered 27, and for the year previous 54. Permits issued for Canadian automobiles outwards last year numbered 57,874.

Duty collected on articles brought into Canada via the bridges at Niagara Falls and Queenston amounted to $69,994; entries, 2,623. The heaviest collections were taken at the Lower Arch bridge, amounting to $30,663.

Increase in April

The volume of tourist traffic over the three bridges at Niagara Falls and Queenston in April, 1931, showed an increase of 23,505 automobiles and 112,871 passengers compared with the previous month. Figures for April, 1931, were as follows:—

Total number of automobiles inwards and outwards 131,039, made up of Canadian automobiles inwards 29,593, outwards 20,065; United States automobiles inwards 40,612, outwards 40,769; other vehicles 9,665, inwards 4,798, outwards 4,867; passengers 579,129, inwards 289,302, outwards 289,827.

Touring permits issued at Niagara Falls in April for United States automobiles for periods up to 60 days numbered 6,656; for 24 hours or less 50,628. Permits for Canadian automobiles outwards numbered 4,516.

CHANGES IN PORTS

The following changes in ports, outports and preventive stations are effective on the dates indicated hereunder:—

Ship Harbour, N.S., a preventive station under the survey of the port of Halifax, N.S., closed effective 1st June, 1931.

Three Fathom Harbour, N.S., a preventive station under the survey of the port of Halifax, N.S., closed effective 15th May, 1931.

Amherst Harbour, Quebec (Magdalen Island), a preventive station under the survey of the port of Quebec, transferred to the survey of the port of Charlottetown, P.E.I., effective on and after the 1st June, 1931.

Merigomish, N.S., an outport under the survey of the port of New Glasgow, N.S., closed, on and after 1st July, 1931.

EXCISE DUTY COLLECTIONS

An increase in Excise duty collections on cigarettes in April, 1931, over April, 1930, and a decrease in collections on potable and non potable spirits are features of the monthly statistics prepared by the Excise Division. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of April, 1930, and April, 1931:—

April, 1931, spirits potable, $570,314; April, 1930, $948,401. April, 1931, spirits, non potable, $116,727; April, 1930, $125,230. April, 1931, malt, $354,794; April, 1930, $381,797. April, 1931, cigars, $32,447; April, 1930, $40,490. April, 1931, cigarettes, $2,293,824; April, 1930, $2,053,196. April. 1931, manufactured tobacco, $351,808; April, 1930, $351,949. April, 1931, foreign raw leaf tobacco, $519,342; April, 1930, $607,857. April, 1931, beer, $34,150; April, 1930, $29,725. April, 1931, licences, $34,823; April, 1930, $34,847. April, 1931, total, $4,308,231; April, 1930, $4,573,495.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1930, and April, 1931:—

April, 1931, tobacco, cut, 1,250,655 pounds; April, 1930, 1,268,302 pounds. April, 1931, tobacco, plug, 439,364 pounds; April, 1930, 399,721 pounds. April, 1931, cigarettes, number 382,303,630; April, 1930, 342,138,800. April, 1931, cigars, number 11,116,740; April, 1930, 13,532,622. April, 1931, snuff, 68,800 pounds; April, 1930, 85,231 pounds. April, 1931, foreign raw leaf tobacco, 1,284,690 pounds; April, 1930, 1,491,113 pounds.

CIRCULAR CANCELLED

Collectors are advised that Circular No. 228-C providing for the delivery at South Porcupine or Schumacher, Ontario, of bonded shipments consigned to those points by freight or express and manifested on the outport of Timmins, Ontario, is cancelled. Hereafter bonded goods whether freight, express or baggage destined to South Porcupine or Schumacher and manifested on the outport of Timmins, Ontario, are to be held at that outport for examination and Customs clearance.

ACTIVE YEAR REPORTED AT WALKERVILLE

Customs and Excise collections well maintained

BUSINESS transacted at Walkerville, the busy outport of Windsor, Ontario, according to figures submitted to the REVIEW by W. B. Ritchie, Sub-Collector, for the fiscal year ended 31st March, 1931, was as follows:—

Customs-Excise collections $8,014,409; made up of Customs $5,451,982, Excise $2,562,427; entries received 66,991; manifests handled 13,744.

Walkerville is one of the largest Excise ports in Canada. Collections in that division included duties totalling $1,626,823; sales tax $920,494; sundry collections $15,110. In the Customs division collections included import duties amounting to $5,358,343; sales tax $36,731; Excise tax $55,796; sundry collections $1,112.

At the Customs Postal Branch entries received totalled 1,909; parcels 5,686. At the Express Branch 3,357 entries were received and 6,334 parcels.

During the year 482,416 automobiles crossed the ferries at Walkerville. Of this number 247,002 reported inwards, 235,414 outwards. Passengers numbered 1,158,762; inwards 547,765, outwards 610,997. Automobile touring permits totalled 30,036.

The number of aeroplanes reporting at Walkerville's up-to-date airport in the last fiscal year was nearly double the number reporting the previous year. For the last fiscal year the total was 1,163 aeroplanes; inwards 580, outwards 583. For the previous year the total was 617 aeroplanes. Boat clearances for the year under review were 3,629.

Collections taken in April, 1931, amounted to $781,748.

CUSTOMS AND EXCISE
LONG ROOM OFFICE
SUB-COLLECTOR'S OFFICE

This illustration shows the Long Room staff at the outport of Walkerville:
Bottom row, left to right:—J. Paling, Clerk; T. T. Burton, Clerk; J. W. Davies, Cashier; P. J. Neven, Computing Clerk; E. E. Westfield, Computing Clerk; S. L. G. Potter, Clerk; C. A. Stocks, Clerk; L. M. Deshaw, Clerk; G. M. Logan, Acting Cashier; E. P. Quinlan, Clerk; L. A. Tucker, Clerk; G. Stewart, Clerk.
Top row, left to right:—L. Vannan, Cashier and Computing Clerk; W. W. Cornwall, Clerk; A. E. Kerr, Computing Clerk; D. M. Craig, Senior Clerk; W. B. Ritchie, Sub-Collector; V. M. Bright, Stenographer; K. G. Van Wagoner, Senior Clerk; S. Gordon, Clerk; W. J. C. Wright, Computing Clerk; R. J. Jones, Clerk; L. I. Westrop, Computing Clerk; G. B. Lodge, Clerk; H. B. Hood, Clerk.

SMUGGLING OPERATIONS A HUNDRED YEARS AGO

THE story of ten active years in the life of a Collector of Customs nearly a hundred years ago is told in an old *Letter Book* which has come to the *Editor*. This interesting old volume measures 13 by 8½ inches by 1½ inches thick, and is bound in leather. It contains about 300 pages of finely written letters, pertaining to Customs work, all signed by James Kerby, then Collector of Customs for the port of Fort Erie. The first letter is dated September 26, 1834, and the last September 2, 1844. At the beginning of the book is pasted a clipping from the *Upper Canada Gazette* dated Thursday, October 2, 1834, wherein Sir John Colborne, K.C.B., Lieutenant-Governor of Upper Canada, announces Mr. Kerby's appointment to office.

Smugglers Active

The letters deal mostly with Mr. Kerby's struggles with smugglers who, it appears were actively engaged in bringing in all kinds of commodities, especially whiskey, salt, and tea, from Buffalo.

Two days after his appointment Kerby wrote the Inspector General from Fort Erie that he had made a seizure. "Mr. John Tidy of Ancaster," he wrote, "crossed over from Buffalo with a pair of horses, a waggon loaded with sundry goods enumerated in the enclosed list of appraisement amounting to £53. 16. 7¾. And in making his entry of the cheese, I suspected him of making a false one. Under that suspicion I weighed one of the casks and found it greatly overweight. I was then constrained to tell him that he had forfeited the whole of his goods, horses and waggon. On further examination I discovered that amongst the casks of crackers were 56 pounds of young hyson tea. The man surrendered everything quietly."

Not So Peaceful

Subsequent encounters with the smugglers were not so peaceful. A few weeks later the new Collector wrote as follows:—

> The present serves to enclose you two appraisements of seizures lately made, viz., the first by my deputy, Francis Smith, of a boat and oars in which there was upwards of twenty-five bags of tea, but the party against him proved too powerful so he was constrained to lose sight of the tea. The second was made by myself, consisting of a pair of horses, waggon, two brls. whisky, a brl. salt and a small boat, the whole appraised at £30. 15. 2., against which I suspect there will be no claim. I have a great inclination to proceed against a noted smuggler for the penalty. Pray let me ask you to point out the most summary way of proceeding I can, and you'll much oblige.

Difficulties accumulated; old-timers in illicit traffic kept Mr. Kerby on the run guarding the wide-open frontiers. The following letter written by the Collector to Edward C. Campbell, Esq., Clerk, Commissioner of Customs, Niagara, on November 2, 1835, is a tale full of adventure:—

> I beg leave to request you will acquaint the Commissioner of Customs that on the night of the 28th ultimo I overtook a team with three persons in it, one of whom I knew, and a barrel of salt. I inquired who they were and what they had. Receiving no answer I instantly seized the horses and required the men to surrender. They resisted and got away from me in the most furious manner. In following up the team I fell in with another waggon and with the same number of persons in the waggon, and a bbl. of salt, which I supposed to be the same I had just taken, but it was another, and I seized it also. However I was not successful in securing either, having been threatened and obstructed by the party in a most serious manner. I was constrained to lose sight of them until the next day. Two of the persons I have had brought up before magistrates for having resisted and offering me violence in the execution of my duty. I at this time have found one of the teams which I seized the night before, the other has disappeared altogether, as well as the owner as I am informed. There is a combination of villainy to defeat me in my efforts to bring these smugglers to the ends of justice, but I trust they will not succeed.

INCOME TAX STAFF CHANGE

A. A. McGrory has been transferred from Belleville, Ontario, to the Income Tax Division headquarters, Ottawa, in charge of the Collection Department in place of J. S. Forsyth, resigned. The taxation district of Belleville is now under the administration of S. J. Gilmore, Acting Inspector of Income Tax.

NEWS AND COMMENT

Ottawa: The Commissioner of Income Tax has received the sum of three dollars in an envelope postmarked Valleyfield, P.Q., May 14, 1931, being "restitution Income Tax."

Banff, Alberta: The construction of motor highways during recent years has made possible to the motorist a continuous loop route through three of the national parks of Canada in the Rocky Mountains, namely, Banff, Yoho and Kootenay. Starting from the western gateway of either Kootenay or Yoho Park he may travel along continuous highways totalling, with their extensions, nearly 400 miles, every mile of which lies within national parks' territory. Beginning from the eastern gateway of Banff Park he may do the same except that he will take the provincial highway for the stretch up the Columbia Valley from the west gateway of Kootenay to the west gateway of Yoho, or vice versa.

The total park area open to the motorist in this one trip covers 3,679 square miles and constitutes one continuous playground.

Victoria, B.C.: Two veteran officers of this port, A. H. Ridgeman, Port Accountant, and P. Handley, Customs-Excise Examiner, retired on superannuation on 31st March, 1931. Members of the staff presented each officer with a handsome club bag.

Mr. Ridgeman has been a resident of Victoria for the last forty-six years, during thirty-eight of which he has served the Department. He was appointed to a position in the old Inland Revenue Department in 1894, and on the amalgamation of the Customs and Excise departments in 1921 Mr. Ridgeman filled the position of stamp clerk and cashier. He was appointed to the position from which he has just retired in April, 1923.

Mr. Handley came to British Columbia in 1910 and entered the Inland Revenue Department at Victoria in 1917. He was appointed to the position of Customs-Excise Examiner in 1921.

Montreal: Joseph Dequoy and Joseph Larin, two veteran Customs officers whose combined service is nearly eighty years, have retired on superannuation. The former was employed in the Warehouse Keeper's office for some time, and the latter at the Bonaventure and Windsor railway stations. Each received presentations from their numerous well wishers.

The local branch of the Dominion Customs and Excise Officers' Association is presenting the local Bowling League with silver cups, suitably engraved, for the winners of the past season.

One of the largest grain cargoes loaded in Montreal for some time was taken out by the Belgian tramp steamer *Scheldelijn,* which sailed on 10th May for Mediterranean ports with approximately 9,300 tons of wheat, or 350,000 bushels.

Grain deliveries this year are four and a half million bushels ahead of 1930, 10,803,023 bushels having been shipped out by the Montreal Harbour Commission, compared with 6,354,490 up to 11th May last year. Receipts are also larger, being 10,451,798 bushels this season, as against 4,702,964 in 1930 for the corresponding period.

St Thomas, Ont.: After twenty-four years of faithful service as Customs-Excise Examiner at this port, J. A. Killingsworth died here on 15th March, 1931. Mr. Killingsworth was born in Balsover, Victoria County, and came to St. Thomas when a youth. Before joining the Customs service Mr. Killingsworth was employed by the Michigan Central Railway, the St. Thomas Journal, the St. Thomas Street Railway and the Pere Marquette Railway.

Toronto: Duty collected at the Customs Express Branch, Toronto, in April, 1931, amounted to $341,298. Packages received numbered 35,421; entries 5,150. At the Customs Postal Branch collections totalled $68,456; packages 34,977; entries 3,014.

At the Leaside Customs Air Harbour 20 Canadian aeroplanes reported inwards in April, outwards 21; United States aeroplanes inwards 12, outwards 12; passengers inwards 15, outwards 13; bags of mail 120; packages of newspapers 22.

* * THE LETTER BAG * *

FOREIGN REPRESENTATIVES

The following letter was received from an officer of the Department at one of the leading ports of entry, and it and the *Editor's* note thereon are worthy of study by all concerned:—

Tariff Item 706 covers the free entry of goods for use of the representatives of foreign governments and their suites, and the privileges granted thereunder appear to be very wide in their scope.

Memorandum No. 351, however, appears to restrict the application of these privileges, particularly as it affects the suites mentioned in the Tariff Item, and officials other than Consuls General. This Memorandum provides for the extension of the privileges mentioned therein.

Does this mean that the Tariff Item is to be ignored when dealing with importations say by the Consul of a country, or the subordinate staff in a Consulate or a Consulate General, and the provisions of Memorandum No. 351 are to be strictly followed?

If the answer is in the affirmative, should the said officials be advised to make application for the privileges in the manner laid down in the Memorandum, or will these applications be made by the Governments of the countries concerned, direct to the Department of External Affairs, Ottawa?

Editor's Note: Tariff Item 706 provides for its administration under regulations by the Governor in Council, and the regulations established by Order in Council, dated 6th September, 1930, are contained in Memorandum No. 351.

In dealing with importations for representatives of foreign governments, the provisions of the regulations should be strictly observed, and the privileges provided for in the regulations accorded to only those officials specifically mentioned therein.

The word "extension" as used in the regulations is not to be taken as meaning "enlarging" the privileges, but merely as a synonymous term for "granting."

Any representative of a foreign country, desiring information respecting the privileges to which he may be entitled under the regulations should be advised to communicate with the Department of External Affairs, Ottawa.

It will be noted that certain representatives of foreign governments are allowed free entry of their effects on their first arrival only, and that there is no provision for the free entry of articles for the personal or family use of such representatives subsequent to their first arrival.

REGARDING OVERTIME

H. Wrigley, of the Customs-Excise staff at Windsor, Ontario, writes:—

In the March number of the REVIEW a letter appeared, from an officer at Windsor, advocating the abolition of overtime as a method of retrenchment.

While it may be a fact that an officer who is single, or a married man without family, and having no financial obligations to meet, could stand a still further reduction in his income, the majority of the officers in the outside service feel that the overtime cut already taken is about all that they can comfortably, or uncomfortably, afford. The cost of living is high in Windsor.

I submit that the scheme suggested would not save the Department any appreciable sum, owing to the fact that Sunday and holiday overtime is paid by the transportation companies who require year round service.

Such a proposed scheme would, in my opinion, disrupt the present smoothly running service by the constant changing of shifts on holidays, in addition to adding to the financial burdens of many Customs officers who are buying and paying for their homes.

PUNCTUALITY

At the office of the Inspector of Income Tax, London, Ontario, the *Editor* is informed that during the eleven years 1920 to 1930, both inclusive, one member of the staff had a perfect record of never having been late, two members of the staff had each been late twice in the same period, three members of the staff had each been late three times in the same period, and one member of the staff had been late six times.

It would be interesting to know if this record is unique. What have the Customs and Excise Divisions to offer?

* * THE QUESTION BOX * *

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

These questions were asked in the last number:—

(1) A car of merchandise is imported by a broker in Canada, and sold to a consumer at an advance of 20 per cent. The importer transfers the original invoice to the consumer for entry at Customs.

(*a*) What would be the proper value for duty purposes?

(*b*) Is the 20 per cent advance considered to be profit for labour earned in Canada, and as such not subject to duty?

(2) Should a Customs officer in a port or outport where there is no Immigration officer, accept a settler's effects entry from a tourist, or other would be immigrant, until such officer receives proof that the party has been accepted by the Department of Immigration and Colonization?

(3) Is there any restriction against the export from Canada of live deer which have been raised in captivity?

The answers are:—

(1) Assuming broker is the actual importer of the goods, entry may be made upon the original invoice from the exporter either by broker or consumer. If by the latter, only as agent of broker upon a Power of Attorney as such from him.

(*a*) The value for duty would be as provided for by Section 35 and succeeding sections of the Customs Act, in respect to the actual transaction on which entry is made.

(*b*) Any transaction other than that upon which entry is made is not considered.

(2) In the case of an importer who is an intending settler arriving at a frontier port or outport with an automobile eligible for entry as settler's effects, entry should be accepted. At frontier ports or outports at which there is no Immigration officer the Customs officer is, ex-officio, an Immigration officer, and the Department understands that at such places these officers have been instructed by Immigration inspectors as to action to be taken in such cases so far as Immigration is concerned. If the officer in question has not received instructions from that Department, he should communicate with the nearest Immigration inspector and ask for necessary directions in order that he may be in a position to fulfil the duties imposed upon him by the section of the Immigration Act referred to, which reads as follows:—

> When at a port of entry there is no Immigration officer available for duty under this Act, the chief Customs officer at that port or any subordinate Customs officer designated by him shall be, ex-officio, an Immigration officer.

It would not appear, however, that any instructions which may be received from the Immigration Department should interfere with the acceptance of a settler's effects entry at Customs in respect of imported motor vehicles. Should settler's effects entry be passed, and the Immigration regulations subsequently require the deportation of the settler, the car would then require to be duty paid or exported.

The situation with respect to tourists who subsequently elect to remain in Canada is dealt with in departmental Circular No. 360-C, and the instructions therein contained as to making enquiries before accepting duty are intended to obviate the necessity of a refund claim should the applicant for admission as a permanent resident be unacceptable to Immigration authorities. An automobile brought in by a settler and found to be ineligible for settler's effects entry and to be subject to duty would require the same attention so far as Immigration is concerned, as is provided in respect of tourists in the Circular referred to.

(3) Vide section 7 on page 2 of Departmental Memorandum No. 143.

These questions will be dealt with in the next number:—

(1) Frontier Customs officers often receive letters from police officials and automobile finance companies asking for information regarding the passing of cars through Customs. Should Canadian Customs officers give such information?

(2) Was the late Sir Wilfrid Laurier Minister of Inland Revenue at any time prior to 1897?

(3) In preparing for examinations for Special Class Exciseman what are the standard books on Mensuration which should be studied by an officer intending to write on the examination?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

APRIL-MAY

ADDITIONS

Nova Scotia

Halifax (Port Dufferin): V. G. Henry, Acting Customs Excise Enforcement Officer.

Pictou: W. R. Fraser, Customs Excise Examiner.

Yarmouth: A. S. Fuller, O.A.S., Customs Excise Clerk.

Quebec

Coaticook (Stanhope): J. R. A. Aubre, George Moyle, Customs Excise Examiners.

Lake Megantic (Woburn): F. E. Poulin, Customs Excise Enforcement Officer.

Montreal: J. A. Bonin, O.A.S.; N. Boucher; Emile Boyer, O.A.S.; Customs Guards; P. A. L. Charneau, O.A.S., Clerk, Grade 1; J. G. E. Demers, D. Desjardins, W. Dufresne, Michael Enright, Albert Faucher, J. A. E. Gratton, G. Lacroix, J. D. Larivee, Customs Guards; J. L. A. Leroux, Customs Excise Examiner; Pius McDonald, O.A.S., Customs Guard; J. L. G. Marchand, Customs Excise Examiner; P. K. Morgan, Customs Guard; A. Paquin, O. W. Petit, Romeo Renaud, O.A.S., C. E. Rivard, Lucien Roy, Richard Roy, L. Sauriol, Francois Sauve, J. R. H. Saux, A. Taupier, Wilfrid Tremblay, Customs Guards.

(Berthierville): P. E. R. Laferriere, Sub-Collector of Customs and Excise, Limited Service Outport.

Quebec: J. A. Bois J. A. Dion, J. A. Dube, O.A.S., Philippe Gagne, Ernest Godbout, L. Letourneau, Ludger Lortie, L. P. Pedneau, P. E. L. G. Valois, Customs Excise Examiners.

Rock Island: R. Rodrigue, Customs Excise Examiner.

St. Armand (Phillipsburg): R. M. Laraway, Customs Excise Examiner, Limited Service Outport.

St. Johns (Lacolle): R. F. Lamoureux, Customs Excise Examiner.

Sherbrooke (Comin's Mills): E. R. Charest, Customs Excise Examiner, Grade 1 Outport.

(Hereford Road): J. R. Gagner, Customs Excise Enforcement Officer.

Ontario

Amherstburg (Point Pelee): W. G. Gidley, Customs Excise Enforcement Officer.

Belleville (Point Anne): J. H. Clark, O.A.S., Customs Excise Enforcement Officer.

Bridgeburg: A. L. Armstrong, F. W. Bridge, C. R. Brown, W. J. Fraser, Customs Excise Examiners.

Cornwall (Aultsville): C. W. Hanes, Customs Excise Examiner, Grade 1 Outport.

Kenora (Bigsby Island): W. Hales, O.A.S., Customs Excise Examiner.

Niagara Falls: A. W. Bench, J. S. Green, O.A.S., S. R. Hook, O.A.S., H. R. Hopkins, O.A.S., R. W. MacDonald, J. B. Rigg, O.A.S., P. H. Shriner, O.A.S., J. J. Vandersluys, O.A.S., Customs Excise Examiners.

Parry Sound: D. H. MacFarlane, Customs Excise Examiner.

(Depot Harbour): A. E. Saltiel, Customs Excise Examiner, Grade 1 Outport.

Sarnia (Courtright): Wm. J. Kelso, Customs Excise Examiner, Limited Service Outport.

Sault Ste. Marie (Michipicoten Harbour): Alex. Miller, Customs Excise Examiner.

Toronto (Streetsville): W. H. Davis, O.A.S., Sub-Collector of Customs and Excise, Grade 1.

Wallaceburg (Port Lambton): C. J. Nixon, O.A.S., Customs Excise Enforcement Officer.

(Sombra): I. L. Young, O.A.S., Customs Excise Enforcement Officer.

Manitoba

Emerson: L. B. Ashby, W. H. Storms, O.A.S., Customs Excise Examiners.

Alberta

Calgary (Banff): F. J. Guerard, Customs Excise Examiner, Limited Service Outport.

British Columbia

Abbotsford (Huntingdon): J. C. Ross, O.A.S., Customs Excise Examiner.

Grand Forks (Cascade City): E. S. Reynolds, O.A.S., Customs Excise Examiner, Grade 1 Outport.

New Westminster (Pacific Highway): A R. Burton, O.A.S., T. S. Chutter, O.A.S., L. Laronde, O.A.S., Customs Excise Examiners.

Vancouver: C. M. Eburne, O.A.S., C. H. Trotter, O.A.S., Customs Guards.

(Goose Bay, River's Inlet): G. A. Edgecumbe, Customs Excise Examiner.

Victoria: W. R. Large, O.A.S., Customs Excise Examiner.

Preventive Service

J. E. Boudreau, F. Devarennes, J. J. A. Devarennes, Special Customs Excise Officers, Grade 1; Lawrence Flegal, Stenographer, Grade 2; D. McKinnon, Special Customs Excise Officer, Grade 1.

Inspection

Miss M. Y. A. F. Goulet, Stenographer, Grade 2.

Administrative

H. Shoubridge, Confidential Messenger.

DEDUCTIONS

Nova Scotia

Halifax: F. A. Warner, Customs Excise Clerk.

Lunenburg: W. G. Myra, Customs Excise Examiner.

Pictou: W. R. Fraser, Customs Excise Examiner.

New Brunswick

Fredericton: L. A. MacNutt, Collector of Customs and Excise, Grade 3.

Saint John: G. E. Clarke, E. W. Hyslop, F. T. Kein, J. F. Kennedy, W. M Kirk, H. L. Little, Customs Excise Examiners; John McGowan, Special Exciseman, Grade 1; W. C. McKiel, M. C. MacLean, D. L. Martin, T. W Morrison, G. E. Speight, G. E. Spinney, H. R. Toole, L. M. Wilson, Customs Excise Examiners.

Quebec

Coaticook (Stanhope): A. E. Hurd, Customs Excise Examiner.

Montreal: J. E. Dequoy, Senior Customs Excise Examiner; Romeo Gareau, Express and Postal Computing Clerk; Blaise Heroux, Head Clerk; F. D. Marett, Customs Excise Examiner; Adhemar Pare, Superintendent of Customs Excise Examiners.

Quebec: John Timmons, Customs Warehouse Keeper.

(St. Zacharie): Edouard Groleau, Customs Excise Enforcement Officer.

Ontario

Bridgeburg: D. F. Klaus, Customs Excise Examiner.

Hamilton: M. C. Beasley, Customs Excise Examiner; Charles Catchpole, Express and Postal Computing Clerk.

Kitchener: M. Schiedel, Collector of Customs and Excise, Grade 4.

Niagara Falls: J. H. Hern, C. D. Johnston, Customs Excise Examiners.

North Bay (Timmins): A. E. Boyd, Customs Excise Examiner.

Picton: J. E. A. Wright, Customs Excise Examiner.

St. Thomas (Port Stanley): Wm. Jackson, Sub-Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

Stratford: H. M. Schaefer, Assistant Customs Appraiser.

Toronto: E. L. Darby, Assistant Customs Appraiser, E. F. Irwin, Customs Excise Clerk.

Windsor-Walkerville: J. W. Cahill, Cashier and Computing Clerk.

Manitoba

Winnipeg: R. A. Branson, Customs Excise Clerk; D. B. Whitehead, Senior Messenger.

British Columbia

Vancouver: Jas. Hanafin, Customs Excise Examiner.

Preventive Service

Mrs. Harold Bailey, Stenographer, Grade 2; L. A. Chiasson, Customs Excise Enforcement Officer; Edward Floody, Special Customs Excise Officer, Grade 2; D. Graham, Norman MacDonald, Customs Excise Enforcement Officers; Capt. A. E. Michaud, Master Customs Patrol Boat *Chaleur*; Capt. A. Paquet, Master Customs Patrol Boat *Neguac;* H. Richardson, E. F. Soucie, Customs Excise Enforcement Officers.

Inspection

J. W. Forbes, Excise Tax Auditor.

Administrative

Miss A. Hay, W. C. Rowe, J. W. Young, Clerks, Grade 4.

PROMOTIONS

Prince Edward Island

Charlottetown: L. W. Goodwin, from Senior Customs Excise Clerk, to Collector of Customs and Excise, Grade 2.

Ontario

Brantford: P. L. W. Farnsworth, from Customs Excise Clerk to Customs Excise Cashier.

Stratford: E. K. Kneitl, from Customs Excise Clerk to Assistant Customs Appraiser.

TORONTO: G. E. Valin, from Customs Excise Clerk to Special Exciseman, Grade 1.

ADMINISTRATIVE

A. M. Hudson, from Clerk, Grade 2, to Clerk, Grade 3; R. Tremblay, from Principal Clerk to Departmental Accountant, Grade 2.

TRANSFERS

T. W. Tennant, from Investigator of Drawback Claims, Toronto, Ont., to Investigator of Drawback Claims, Hamilton, Ont.

PROMOTIONS AND TRANSFERS

P. J. Bryer, from Sub-Collector of Customs and Excise, Limited Service, Souris, Man., to Customs Excise Examiner, Winnipeg, Man.

J. W. Hartt, from Customs Excise Enforcement Officer, Four Falls, N.B., to Customs Excise Examiner, Grade 1 Outport, Aroostook Junction, N.B.

WINNIPEG: Collections at the Customs Express Branch, Winnipeg, for the fiscal year ended 31st March, 1931, amounted to $563,948. Entries numbered 11,717, parcels handled 81,482. These returns show decreases compared with the previous fiscal year of $239,329 in collections, 3,523 entries and 31,807 parcels. At the Customs Postal Branch, collections for the fiscal year just ended totalled $209,576, entries 10,522, parcels 180,063. These returns, also, show decreases compared with the previous fiscal year amounting to $94,745 in collections, 1,800 entries, 33,032 parcels.

At the airdrome, Winnipeg, 242 aeroplanes reported inwards during the year and 220 outwards. Passengers carried totalled 1,189, pieces of baggage including bags of mail, 1,975.

FINAL COMPARATIVE STATEMENT OF REVENUES

Final comparative statement of Customs-Excise revenues for the fiscal years 1929-30 and 1930-31:—

—	1929-30	1930-31	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	199.002,252 63	149,250,785 13		
Less Refunds and Drawbacks	19,113,561 24	18,042,011 29		
Net	179,888.691 39	131,208,773 84	48,679,917 55	....
EXCISE TAXES	64,894,959 58	38,664,055 17		
Less Refunds and Drawbacks	744,412 49	637,244 92		
Net	64,150,547 09	38,026,810 25	26,123,736 84	....
EXCISE DUTIES	65,671,157 73	58,613,457 71		
Less Refunds and Drawbacks	635,819,82	868,212 47		
Net	65,035,337 91	57,745,245 24	7,290,092 67	....
SUNDRY COLLECTIONS	1,502,688 23	1,222,714 61		
Less Refunds and Drawbacks	763 21	3,470 44		
Net	1,501,925 02	1,219,244 17	282,680 85	....
Net Totals	310,576,501 41	228,200,073 50	82,376,427 91	....
Net Decrease	....	....	82,376,427 91	....

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,440,619 79	13,079,644 26		
Less refunds and Drawbacks	2,127,204 21	895,770 85		
Net	13,313,415 58	12,183,873 41	1,129,542 17	
EXCISE TAXES	5,128,660 17	3,036,352 13		
Less Refunds and Drawbacks	67,276 84	55,740 77		
Net	5,061,383 33	2,980,611 36	2,080,771 97	
EXCISE DUTIES	7,048,361 20	4,615,182 50		
Less Refunds and Drawbacks	114,956 96	195,267 59		
Net	6,933,404 24	4,419,914 91	2,513,489 33	
SUNDRY COLLECTIONS	233,267 68	94,466 00		
Less Refunds and Drawbacks	844 88	31 95		
Net	232,422 80	94,434 05	137,988 75	
Net Totals	25,540,625 95	19,678,833 73	5,861,792 22	
Net Decrease			5,861,792 22	

TOTALS FOR TWO MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	28,212,314 76	23,732,401 61		
Less Refunds and Drawbacks	3,735,775 47	1,602,773 12		
Net	24,476,539,29	22,129,628 49	2,346,910 80	
EXCISE TAXES	7,298,050 59	4,071,111 45		
Less Refunds and Drawbacks	99,769 36	97,537 76		
Net	7,198,281 23	3,973,573 69	3,224,707 54	
EXCISE DUTIES	10,877,747 91	8,357,073 42		
Less Refunds and Drawbacks	271,125 62	225,300 18		
Net	10,606,622 29	8,131,773 24	2,474,849 05	
SUNDRY COLLECTIONS	319,671 69	159,831 57		
Less Refunds and Drawbacks	921 23	31 95		
Net	318,750 46	159,799 62	158,950 84	
Net Totals	42,600,193 27	34,394,775 04	8,205,418 23	
Net Decrease			8,205,418 23	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1930 AND MAY 1931

—	May 1930	May 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	50,113,716 17	36,768,981 53	*13,344,734 64*	

TOTALS FOR TWO MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	57,783,024 73	44,004,824 31	*13,778,200 42*	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1930 AND 1931

—	May, 1930		May, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		77,260,557		59,833,245
Total Exports (Foreign Produce)		2,203,152		1,011,742
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	13,466,884	14,127,323	29,521,699	18,134,127
Wheat flour Brls.	573,187	2,988,963	481,265	1,698,930
Fish Cwt.	181,682	1,947,955	189,351	1,537,688
Furs $		999,704		506,835
Meats Cwt.	26,484	602,423	17,701	311,536
Cheese Cwt.	18,839	345,553	15,171	203,629
Planks and boards M ft.	153,746	3,738,422	80,769	1,809,525
Wood pulp Cwt.	1,264,311	3,288,475	991,017	2,428,245
Newsprint Cwt.	4,504,921	12,951,471	3,708,632	10,006,387
Automobiles and parts $		1,520,276		619,885
Copper, unmanufactured Cwt.	211,496	2,635,475	80,252	659,674
Nickel, unmanufactured Cwt.	108,591	2,276,535	98,004	2,019,683
Imports, entered for Consumption.—Free goods		37,415,507		25,033,067
Imports entered for Consumption—Dutiable goods		64,129,310		48,502,833
Total Imports entered for Consumption		101,544,817		73,535,900

—	Two months ended May, 1930		Two months ended May, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		128,004,696		93,768,320
Total Exports (Foreign Produce)		3,967,182		1,750,778
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	16,895,290	17,931,256	34,202,468	21,076,538
Wheat flour Brls.	1,024,582	5,259,514	807,382	2,901,901
Fish Cwt.	296,230	3,254,569	341,469	3,278,077
Furs $		2,508,364		1,560,701
Meats Cwt.	59,836	1,323,708	32,398	561,006
Cheese Cwt.	21,133	302,416	20,219	290,099
Planks and boards M ft.	242,751	6,206,913	148,635	3,235,913
Wood pulp Cwt.	2,216,735	5,919,597	1,898,082	4,596,927
Newsprint Cwt.	7,700,964	22,151,353	6,755,832	18,336,109
Automobiles and parts $		2,982,980		1,200,453
Copper, unmanufactured Cwt.	362,436	5,138,013	96,829	823,526
Nickel unmanufactured Cwt.	167,066	3,674,496	166,249	3,531,433
Imports entered for Consumption — Free goods		59,687,954		40,412,006
Imports entered for Consumption—Dutiable goods		113,258,702		84,313,270
Total Imports entered for Consumption		172,946,656		124,725,276

ON PATROL

THIS illustration shows the *Fleurdelis,* one of the Customs cruisers, on patrol duty off the Nova Scotia coast. The photograph shows she is making her way through a choppy sea. This season the fleet of Customs cruisers and patrol boats is again actively engaged in preventing smuggling on the far-flung Atlantic seaboard and the Gulf of St. Lawrence.

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Department of National Revenue

Minister of National Revenue

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The National Revenue Review

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J. Sydney Roe, Editor

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Tourist Travel Commenced Early

ACCORDING to reports reaching the REVIEW from Collectors at frontier ports of entry, the volume of automobile travel into the Dominion during the early part of the present season compares favourably with that of the corresponding period last year. At Rock Island, Quebec, a favourite point of entry for tourists from Vermont and the New England States, the total automobile traffic inwards in April, 1931, was 15,507 cars. In May the volume rose to 22,920 cars. In April and May last year the figures were 13,789 and 23,879 automobiles respectively. Other statistics for the first two months of the present fiscal year, at Rock Island, were as follows: Canadian automobiles inwards 16,770, outwards 16,490; United States automobiles which entered on permits for stays of 24 hours and over, inwards 2,768, outwards 2,399. Saturday, May 30, being a holiday in the United States, automobile travel was particularly heavy at Rock Island during the long week-end.

Another indication of the early start of automobile travel this season is found in the report of F. T. Pattison, Collector at Bridgeburg. Over the Peace Bridge which connects Fort Erie, Ontario, and Buffalo, New York, during April and May this year, passed 370,709 automobiles, an increase compared with the corresponding period last year of 4,359 automobiles. During Decoration Day week-end over 11,000 automobiles crossed at this point. Touring permits for periods up to 60 days were issued for 2,743 automobiles on Saturday, May 30.

In this number of the REVIEW is a brief summary of tourist travel through certain ports of entry.

A Valued Officer Passes

IT is with deep regret that the REVIEW records the death on 11th June, 1931, of Miss Edith M. Daws, for thirty-eight years a valued member of the Department's headquarters staff at Ottawa. The late Miss Daws joined the service in 1893, and for many years was attached to the office of the Private Secretary to the Minister, prior to which she was Secretary to the then Dominion Appraiser and now Commissioner of Customs, Mr. R. W. Breadner. At the funeral service, which was attended by many sorrowing friends, there were present three former Private Secretaries for whom she worked long and faithfully, in the persons of John Bain, formerly Private Secretary to the late Hon. William Paterson, Robert Telford, who succeeded Mr. Bain in that capacity, and J. Sydney Roe, formerly Private Secretary to the late Hon. J. D. Reid. The late Miss Daws, during the later years of her Departmental career, was attached to the office of Colonel H. V. Rorke, Chief Accountant, Customs and Excise Divisions. Loyalty and integrity were outstanding features of her long years of Departmental service, and her passing is sincerely mourned by a wide circle of friends and former colleagues.

Examining Baggage on Large Liner

CANADIANS who have visited other countries are familiar with the common and sometimes tedious practice of baggage examination by officers of Customs. Many an enjoyable ocean voyage to other lands has had an unpleasant ending, due to confusion and delay resulting from inadequate provision for the expeditious clearing of personal effects through Customs.

Officials of the Canadian Customs Service, realizing as they do the desirability of reducing inconvenience to the travelling public to a minimum, have given careful consideration to the problems connected with this necessary undertaking, and have endeavoured, by making preparations in advance, to facilitate the work.

The wisdom of making adequate provision beforehand was demonstrated by the success which attended the examination of baggage on board the steamship *Empress of Britain* on her maiden voyage. A number of Customs officers, Immigration officers and members of the baggage staff of the Canadian Pacific Railway went from Quebec to Father Point. There they took the Government tender and boarded the big white liner in the river. When they arrived on the vessel, members of the crew placed all heavy baggage not required by passengers in railway coaches on their train journey, alphabetically on the promenade deck.

The baggage of returning Canadians, who desired to have it immediately released, was examined by Customs officers. Collections were made on dutiable articles, and, after examination, red stickers marked "Passed," and bearing the impression of the official Customs dating stamp, as well as the officer's signature, were affixed to the containers.

Many Canadian tourists returning from abroad desire to have their baggage forwarded in bond to the port of destination. Under these circumstances, the baggage is corded and sealed, and checked by railway employees. A card manifest signed by a Customs officer is attached to the cord and is protected by the seal. Baggage advice notes are then prepared in triplicate. One advice note is executed for each port upon which baggage is manifested, and it contains a record of the check number and seal number of each piece of baggage accounted for thereon. One copy of the advice note is attached to one of the pieces of baggage, the duplicate is forwarded by mail to the Collector at the port of destination, and the triplicate is retained at the sending port. When the baggage arrives at the port of destination, and is claimed by the owner, it is examined by a Customs officer, and if found to contain dutiable articles, is held until the required amount of duty is paid. When all the baggage is disposed of, one copy of the advice note, duly receipted, is returned to the sending port and there filed with the triplicate copy as cancellation thereof.

The St. Lawrence route is very popular with tourists destined for United States points. As their baggage merely passes in transit through Canada, it is not examined by Canadian Customs officers. It is, however, corded and sealed, and manifested on the Canadian port of exit to the United States, where the card manifests and advice notes are cancelled by an indication of the exportation of the baggage. All baggage forwarded under cord and seal, card manifest and advice note, is delivered into the custody of a bonded railway company, and must be produced by that company, or a connecting line, at the port of destination in Canada, or at the frontier port of exit, as the case may be.

E. D. Lennie, Chief Inspector of Customs and Excise, was on the *Empress of Britain* from Father Point to Quebec, and had an opportunity of observing the manner in which the baggage was dealt with by Customs officers of the Quebec staff. It was a source of satisfaction and pride to him to note the thoroughness of the officers in the performance of their duties, and a pleasure to hear the expressions of approval voiced by passengers who spoke of the efficiency and courtesy of the officers.

At Quebec the hand baggage of the passengers was carried ashore by stewards, and placed alphabetically on tables at the foot of the gangway, where Customs examination was made by the officers who travelled on the ship, and additional members of the Quebec staff who met the vessel for that purpose. This work was carried on under difficulties, owing to the large number of people who thronged the dock to witness the arrival of the *Empress of Britain*, and to obtain a glimpse of some of the distinguished passengers on the vessel. The work was performed as expeditiously as possible under the circumstances.

National Parks Attract Tourists

THOUSANDS of tourists who enter the hospitable gates of Canada each year are attracted by the national parks which have gained a world-wide reputation as natural playgrounds. The largest are in the Rocky Mountain area in Alberta, where Rocky Mountains National Park comprises 2,585 square miles, Jasper National Park 4,200 square miles and Waterton Lakes National Park 220 square miles. There are good roads and fine hotels in these parks for the accommodation of the tourist, but much of the area is maintained in all the beauty of its natural conditions.

There are also important Dominion and provincial parks in the Eastern Provinces which offer recreational facilities to visitors. Railway and steamship transportation plays an important port in the carrying of tourists, but the largest movement is by automobile, the good roads and generous Customs provisions for motorists having made the country available to millions of tourists from the United States.

Cigarettes Drop Off

ONE of the features of the monthly statistics of the Excise Division was the decrease in the number of cigarettes entered for consumption in May, 1931, compared with the corresponding month in 1930. The figures were: May, 1931, 382,982,975 cigarettes, Excise duty, $2,298,068; May, 1930, 651,377,380 cigarettes, Excise duty $3,908,972. Surely the fragrant fag is not going out of fashion!

Montreal Grain Exports

LAST year, according to the annual report of the Montreal Harbour Commission, Italy was the largest importer of grain from the port of Montreal, replacing Great Britain for the first time. Italy took 16,770,954 bushels in wheat alone while the United Kingdom took 14,922,823 bushels of wheat and enough other grains to bring the total to 16,173,860 bushels. Belgium, France, and Holland followed in the order named. Total shipments of wheat from Montreal last season were 68,017,431 bushels, corn 4,260,279 bushels, barley 4,031,355 bushels, and oats 3,752,204 bushels.

St. Hubert Customs Air Harbour

AEROPLANES reported inwards at the Customs Air Harbour, St. Hubert, Quebec, for May, 1931, numbered 39, outwards 34; passengers inwards 24, outwards 29; baggage inwards 29 pieces, outwards 39 pieces; bags of mail inwards 469 (8,676 pounds), outwards 182 (1,157 pounds); express inwards 2 pieces. One aeroplane was imported during the month.

The Horse, the Buggy and the Corduroy Road

FIFTY years ago, long before the hum of the motor was heard in this Canadian land, when the roads (if any) were chiefly of a corduroy variety, and there was no friendly army of tourists invading the Dominion, the regulations regarding the admission of travellers and their vehicles were somewhat primitive. The horse reigned supreme, and old Dobbin was hitched to the snubbing post while his master went in and discussed the affairs of state at length with the frontier Customs officer. In an old circular dealing with Travellers Carriages crossing the frontier, the *Editor* found the following regulations, authorized by J. Johnson, Commissioner of Customs in 1879.

> Regular stages and hacks, when the owners or the drivers are known to the officers, may be allowed to cross the frontier and return, within two days, without being required to make an entry at the Custom House, subject only to the ordinary examination, search and inspection.
>
> Travellers intending to remain within the Dominion for a longer period than two days are required in all cases to report and enter their horses, carriages and travelling equipage.
>
> The time to be allowed travellers in either case shall not exceed one calender month; and if that time is exceeded, the entries shall be considered bona fide entries for duty, and be included in the accounts of the port.
>
> The entries should contain such a description of the horses, carriages, etc., as would enable the Collector or other officer to identify them on their leaving the Dominion; and a copy shall be furnished the owner or other person making such entry, which shall be his permit for travelling in the country.

Compared with the present Customs treatment of tourists and their automobiles, these old regulations were not very generous. The broad Canadian highways are now thronged during the summer months by visitors who are passed through the Customs ports of entry courteously and speedily. It is a far cry from old Dobbin, the buggy and the corduroy road of fifty years ago.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the three months of the fiscal year, June, 1930, and June, 1931. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	34,695 72	26,984 40	* 7,711 32
Halifax........	535,314 26	620,541 77	85,227 51
St. John.......	424,987 89	366,838 09	* 58,149 80
Quebec.........	927,566 51	678,137 85	* 249,428 66
Montreal......	18,492,896 00	14,880,992 95	* 3,611,903 05
Ottawa........	2,309,104 21	2,087,703 52	* 221,400 69
Kingston......	153,795 93	109,019 68	* 44,776 25
Belleville......	419,807 32	212,187 92	* 207,619 40
Toronto.......	15,801,938 30	12,485,906 60	* 3,316,031 70
Hamilton......	4,757,946 69	3,513,722 35	* 1,244,224 34
London........	5,754,346 97	3,837,498 76	* 1,916,848 21
Ft. William....	234,283 16	131,251 43	* 103,031 73
Winnipeg......	2,751,951 99	1,501,991 89	* 1,249,960 10
Regina........	491,989 40	91,173 70	* 400,815 70
Saskatoon.....	188,074 54	115,987 36	* 72,087 18
Prince Albert..	31,236 68	24,525 12	* 6,711 56
Calgary.......	1,275,189 19	975,460 03	* 299,729 16
Edmonton.....	312,233 81	286,567 14	* 25,666 67
Vancouver.....	4,124,887 69	2,880,200 48	* 1,244,687 21
Yukon.........	19,721 65	8,298 15	* 11,423 50
Head Office...	1,458 92	1,318 09	* 140 83
Total........	59,043,426 83	44,836,307 28	*14,207,119 55

HERE AND THERE

One of the *Editor's* correspondents has submitted a set of rules to be observed by those seeking promotion in the Service. It is feared, however, there is a tinge of cynicism about the suggestions, but they are passed on for the edification and amusement of those interested:—

Follow Emerson's advice and "hitch your wagon to a star." When that star ceases to be in the ascendant, or commences to wane, promptly hitch on to another one. This is important.

In default of having an opinion of your own collect those of other people, and take the one that has most supporters.

Credit for a classical education can be obtained easily by careful use of a phrase-book.

If you know nothing about the subject under inquiry send for a junior who does. Ask him what he would do, and, feeling flattered, he will tell you all he knows. Then write him a memorandum embracing what he has told you. and instruct him to do it.

Have no hobbies outside the Service. This will probably mean that you will die directly you retire, but in so doing you will at any rate save the country paying your superannuation.

In official correspondence do not use a simple word if you can employ one not generally in common use:—"meticulous" is preferable to "careful," and "clarity" to "clearness."

From time to time the *Editor* receives from Collectors and other officers, old books and documents dealing with Customs matters and procedure in years that are dead and gone. These are much appreciated, and from their faded pages it is possible to reconstruct the story of Customs development in Canada. Here is a tariff story:—

Before Confederation each province in British North America had its own individual tariff, which was applicable to imports from other British provinces as well as to foreign trade. The *Editor* has in his possession an old Nova Scotia tariff printed in 1866 and comprising about 150 items. This provincial tariff is printed on a single sheet of paper measuring twelve by twenty-three inches. At the top it bears the British coat of arms and the inscription *Tariff of Nova Scotia: From 1st April, 1866, to 31st March, 1867. Published by Authority.*

A *Table of Duties* comprises 70 or so dutiable items. All rates of duty are specific. A *Table of Exemptions* is made up of about the same number of free goods. A special list of 27 items covers exemptions from Canada, New Brunswick, Prince Edward Island and Newfoundland.

An interesting feature of the old tariff is the grouping of certain items rated at so much for every $100 worth imported. For instance clocks, confectionery, cigars, snuff and patent medicines are rated at $20 "for every $100 of the value." Currants and figs, leather goods, fresh meats and poultry are dutiable at $10 for every $100 of value. Anchors, cables, cotton yarn, cordage, machinery, oakum, pitch, sail cloth, steel bars and tar are rated at $5 for every $100 of value.

"All other goods, wares and merchandize, not otherwise charged with duty, and not enumerated in the table of exemptions—$10 for every $100 of the value."

Cattle are dutiable in the Nova Scotia tariff at $10 each, whisky at 90 cents a gallon, rum at 75 cents a gallon, spirits at $1.20 a gallon and other strong waters at 90 cents a gallon.

Included amongst the commodities admitted free when imported from other British possessions in North America are butter, cheese, chocolate preparations, animals, fruits, fish, grains, lumber and vegetables.

CHANGES IN PORTS

Collectors are advised that Louiseville, Que., is established as a Customs and Excise outport and warehousing port under the survey of the port of Montreal, effective on and after 1st June, 1931.

LARGE QUANTITY OF SMUGGLED LIQUOR SEIZED

Big Hauls Made in New Brunswick and Gaspé

EXCELLENT results are being secured by the Customs-Excise Preventive Service in discovering *caches* of smuggled liquor. The following are two examples of seizures made recently in New Brunswick and Gaspé.

On receipt of information that a certain summer cottage near Buctouche, Kent County, New Brunswick, was being used as a *cache* by rum runners, three Preventive Service officers went to investigate. The cottage appeared to be unoccupied, with doors and windows boarded up. Forcing an entrance, the officers found the rooms piled high with cases of liquor. While waiting for trucks to arrive from Buctouche the officers hid in the building, and succeeded in apprehending two men who approached the cottage shortly afterwards. On the arrival of the trucks the liquor was transferred to them, and was removed to Moncton, where it was handed over to the care of the Collector of National Revenue. The seizure consisted of 1,400 gallons of alcohol, 33 dozen bottles of liquor, 1 barrel of rum.

Big Haul In Gaspé

Cached in the cellar of an old shed near a private residence in Mont St. Pierre, Gaspé County, Quebec, a large quantity of alcohol was unearthed recently by three officers of the Preventive Service. The officers found 181 wooden boxes each containing two 2½-gallon tins of alcohol. In a near-by field the officers discovered an unused cellar with fifty more 2½-gallon cans of alcohol. The total seizure amounted to 1,030 gallons.

The war waged by the Department of National Revenue against illicit stills continues unabated. This illustration shows a large still and other equipment, loaded on trucks being removed after a seizure of a distilling plant in Winnipeg by Officers of the Customs-Excise Preventive Service.

MANY SEIZURES IN MAY

OUT of a total of 348 seizures, of which 188 were Customs and 160 Excise, taken by the Preventive Service in May, 1931, Ontario accounted for 96 and Quebec for 90. In May, 1930, a total of 462 seizures were taken, made up of Customs 359, Excise 103. The outstanding seizures for May this year consisted of tobacco, liquor and alcohol. Tobacco seizures included 76,041 cigarettes, of which 52,190 were taken in Quebec and 17,061 in Ontario. Cut tobacco seizures amounted to 214 pounds, most of which was taken in Quebec. Liquor seizures totalled 1,020 gallons, 545 gallons of which were taken in Quebec. Seizures of alcohol amounted to 2,468 gallons, practically all of which was seized in New Brunswick and Quebec. Other seizures for the month included 234 gallons of beer, 40 complete stills, 24 automobiles, 2 vessels. The total value of all seizures was approximately one hundred and twenty thousand dollars.

Seizure proceeds for May amounted to $46,876; Customs $31,658; Excise $15,218. Deposits accounted for $26,375 of this total, and court fines for $15,250.

Seizures for May by provinces other than Ontario and Quebec were:—

Prince Edward Island, Customs 6, Excise 3; Nova Scotia, Customs 16, Excise 11; New Brunswick, Customs 14, Excise 1; Headquarters (Ottawa), Customs 18, Excise 4; Manitoba, Customs 12, Excise 11; Saskatchewan, Customs 6, Excise 37; Alberta, Customs 1, Excise 6; British Columbia, Customs 8, Excise 8.

For the two months period, April and May, 1931, seizures were 721; made up of Customs 361, Excise 360. For the corresponding months last year 816 seizures were taken, made up of Customs 611, Excise 205. Seizures for April and May, 1931, included 1,896 gallons of spirits, 2,491 gallons of alcohol, 458 gallons of beer, 283 ounces of narcotic drugs, 99,531 cigarettes, 539 pounds of tobacco, 60 cigars, 101 complete stills, 48 automobiles, 8 vessels.

Seizures proceeds for the two months amounted to $79,770.

COLLECTIONS

At the Customs Postal Branch, Montreal, in May, collections were $80,552. On advertising matter, $1,207 was received.

Collections at the Customs Postal Branch, Toronto, for the month of May, 1931, amounted to $70,674. Packages received totalled 35,310; packages delivered 31,854; entries received 2,890.

FRESH WATER FISHERIES

Expansion of operations in the fresh-water fisheries of the Dominion has been a feature of Canadian fisheries development in recent years. Inland commercial fishing is carried on in six provinces and in the Yukon Territory, but the operations in the Yukon and in New Brunswick are not on a large scale and the major production is in Quebec, Ontario and the Prairie Provinces. The inland fisheries of New Brunswick—a province which has very important sea fisheries—account for an annual production valued at some $30,000, while the Yukon output, chiefly salmon, fluctuates considerably, and in 1929 amounted to a little less than $25,000. The production from the inland fisheries in Ontario, on the other hand, was valued in 1929, at $3,920,000 in round figures, the Manitoba production at more than $2,745,000, the Alberta output at more than $733,000, and the Saskatchewan fisheries yielded nearly $573,000. Quebec's inland catch was worth more than $564,000, or about a quarter as much as the value of the production from the sea fisheries of the province.

LOBSTER CATCH

Over 41,000,000 pounds of lobster were caught off the coasts of Nova Scotia, New Brunswick, Prince Edward Island and Quebec in 1930, the largest since the record catch of 1917 which totalled more than 47,000,000 pounds. Of last year's catch nearly 10,000,000 pounds of live lobsters were exported to the United States, with Boston and New York the principal buyers, and about 5,000,000 pounds were canned.

Most of the lobsters caught off Canadian shores come from Nova Scotia, which last year accounted for 21,028,000 pounds; New Brunswick 8,990,000 pounds; Prince Edward Island, 8,019,600 pounds, and Quebec 3,036,000 pounds, making a total of 41,073,700 pounds.

COLLECTIONS INCREASED

Collections at the Customs Postal Branch, Montreal, for June, 1931, amounted to $81,620; an increase over the previous month of $1,287. Compared with June, 1930, there was an increase of $1,067.

SUCCESSFUL WINTER SEASON AT HALIFAX PORT

Summary of Activities for Past Fiscal Year

THE Halifax winter port season, which was a fairly successful one, officially closed on 13th April, 1931, with the arrival of the Cunard liner *Scythia*, and the sailing of the *Ascania* and *Laurentic*.

The largest cargo to be landed here by any one passenger liner during the season was that of the *Ascania* on 5th April when the liner discharged 1,700 tons of cargo, including 7,000 chests of tea, 3,000 carcasses of mutton, South African fruits and general cargo, necessitating the use of both the upper and lower floors at Pier 22. On the return voyage the *Ascania* sailed from Halifax with the largest cargo to be taken out this season—1,500 tons of flour, corn flakes, paper, wall board, meats and sundries.

Large liners lying alongside pier at Halifax where there is accommodation for the largest vessels.

Fruits and vegetables received during the season, to date, amounted to 636 cars of bananas and 207 cars of tomatoes, etc., which were forwarded to inland ports.

Revenue Collections

Customs-Excise revenue collected at the port of Halifax for the fiscal year ended 31st March, 1931, shows a substantial increase over collections taken the previous year, according to statistics furnished the Review by W. C. Acker, Collector. Total receipts for the last fiscal year were $3,318,708, an increase over the previous year of $391,750. This increase was made up of $172,228 in Customs duties, $143,917 in Excise duties, and $115,616 in sundry collections. Excise tax receipts showed a decrease of $39,912. Further statistics for the port of Halifax, covering the last fiscal year, were:—

Import entries 29,039, export entries 42,138. Excise tax entries 1,767, Excise duty entries 1,188, railway manifests received 9,875. railway manifests forwarded 11,385. These figures show a slight decrease compared with totals for the previous year, with the exception of Excise duty entries, which show an increase of 314.

Shipping Summary

A summary of shipping returns for the port of Halifax shows that 7,698 vessels, seagoing and coasting, entered and cleared in the last fiscal year. This total was 413 below the mark set in the previous fiscal year. The total for the year just ended was made up as follows:—sea-going vessels, entered 1,523, cleared 1,734; coasting vessels, entered 2,305, cleared 2,136.

Foreign ships entered at Halifax during the year totalled 421, registered tonnage 1,212,878 tons, cargo tonnage 311,083 tons. Of this total the United States was represented by the largest number of vessels, namely 106, registered tonnage 299,221 tons; Denmark came next with 41 vessels, registered tonnage 240,549 tons; and Germany was third with 34 vessels, registered tonnage 26,255 tons. Canadian sea-going ships inwards totalled 533, registered tonnage 516,958 tons, cargo tonnage 398,886 tons; other British ships inwards 463, registered tonnage 1,998,564 tons, cargo tonnage 195,300 tons.

Marine revenue receipts at Halifax for the year amounted to $159,704.

Passengers and Baggage

The number of passengers landed during the past fiscal year was 29,578, pieces of baggage examined 57,517, while 1,412 pieces of baggage were forwarded in bond. Collections on baggage for the year amounted to $4,613.

April was the busiest month of the fiscal year when a total of 53 ships arrived bringing 8,910 passengers and 15,752 pieces of baggage. The next busiest month was May when ship arrivals totalled 36, passengers landed 4,333, pieces of baggage 7,924. The heaviest collections on baggage were taken in January totalling $962, while June collections were the next heaviest, amounting to $710.

One Day's Arrivals

More than 54,000 gross tons of shipping lay end to end at one pier in Halifax on 2nd May, 1931. The total was made up of the liner *Westernland*, 16,500 tons; the *Gripsholm*, 17,716; the *Kungsholm*, 20,223 tons. The *Gripsholm* was in Halifax en route to New York from Gothenberg, the *Kungsholm* made her regular call here on that journey, and the *Westernland* arrived from Cherbourg.

All were berthed at the seawall, the longest pier on the north Atlantic coast. They took up 1,722 of the pier's 2,200 foot length.

Bring Tourists to Halifax

A greater opportunity is to be opened to see one of the historic parts of Canada by the decision of a number of large steamship companies to operate regular summer cruises to Nova Scotia this year, with Halifax as the port of call. The ocean liners booked to call at Halifax include some of the largest afloat.

The Province of Nova Scotia is notable for such historic spots as the "Land of Evangeline," made famous by Longfellow in his poem "Evangeline," and one of the most productive fruit-growing districts in North America; the Bras d'Or Lakes, Cape Breton, the Wentworth Valley, and other centres of interest and beauty. There are long stretches of sea beaches, good roads, and many other attractions for tourists and visitors in the province.

At Annapolis, Nova Scotia, the first cultivation of the soil took place in 1605, and in that year and at that place, the first wheat was grown in North America. There also in that year was erected the first water wheel to turn a millstone for the grinding of wheat on the American Continent.

MANITOBA'S GOLD

Manitoba is becoming a gold producer of considerable importance, the present output being estimated at the rate of $2,500,000 annually. This is a substantial increase over production in previous years. Manitoba's gold output by months for the present year is as follows: January, 10,638, February, 9,238, March 7,785, April, 8,267 ounces.

EBB AND FLOW OF TOURIST TRAVEL

THE increase of automobile tourist traffic over the three bridges at Niagara Falls, the Falls View, Lower Arch, and Queenston bridge. in May, 1931, compared with the previous month, was 60,065 automobiles. Total number of automobiles inwards and outwards at this port in May was 191,104. This total was made up of, Canadian automobiles inwards 38,495, outwards 39,500; United States automobiles inwards 57,127, outwards 55,982. Other vehicles numbered 9,817; inwards 4,827, outwards 4,990; passengers 794,781, inwards 396,642, outwards 398,139.

During the month 11,463 touring permits for periods up to 60 days were issued for United States automobiles; for periods of 24 hours or less 46,454 permits were issued. Permits for Canadian automobiles outwards numbered 7,554.

Increase at Lacolle

United States tourist travel through Lacolle, Quebec, the Customs outport on the King Edward highway for tourists entering Canada from New York state via Rouses's Point, was slightly heavier during April and May this year than for the same months last year. United States automobiles entered at this point for April and May, 1931, numbered 6,605, outwards 7,990; Canadian automobiles inwards 3,273, outwards 3,597; other vehicles inwards 738, outwards 738.

Through Philipsburg

United States automobiles entering Canada through Philipsburg, the busy frontier outport of St. Armand, Quebec, in April and May, 1931, under 60-day permits, numbered 11,863. For periods of 24 hours or less, the number was 556. Permits for Canadian automobiles leaving Canada for touring purposes numbered 1,772; for periods of 24 hours or less 2,060. The total number of passengers inwards during April and May was 44,736, outwards 44,239.

The three omnibus lines operating through Philipsburg made 70 trips inwards in the two months period and 78 trips outwards.

New Office at Milltown

Officers of Customs and Excise at the outport of Milltown, N.B., are now installed in their new quarters at the Upper or Milltown Bridge. The building measures 20 by 36 ft., is heated by a central heating plant, and is modern and up-to-date in every respect. An overhead canopy outside provides protection in stormy weather, and makes baggage inspection possible without any degree of discomfort to either the tourists or the officers thus engaged. The office is built on the highway and close to the end of the International Bridge connecting Milltown, N.B., and Milltown, Maine.

The Department of National Revenue endeavours to accommodate tourists by providing adequate facilities for examination of automobiles and baggage. This is the new Customs office at Milltown, N.B., on the highway close to the International bridge connecting Milltown. N.B., and Milltown. Maine.

The office is in charge of Alex. Baxter, Sub-Collector, the staff consisting of Officers Stuart Busby, Chester Norton and George Casey.

Increase in New Brunswick

An increase of 84 per cent in motor tourist traffic entering New Brunswick up until May 31st of the present season over the traffic for the corresponding period of the 1930 season is indicated. In view of the fact that a large increase was also recorded last season the present figures support the prediction that the present year will create new records in the tourist business of this province.

Total entries of United States automobiles into New Brunswick up until 31st May, 1931, reached 174,014 as compared with 116,384 in 1930. For periods varying from 24 hours to 60 days the figures for the present year are 5,209 as against 2,826 for last year. Grand totals for the period give 179,234 entries in 1931 and 119,216 in 1930. There are 24 Customs ports of entry on the International boundary.

A feature is the practical doubling of the number of entries for the period between 24 hours and 60 days. Although not nearly so large in numbers as the 24-hour class of entries, the 60-day class of entries will form the most appreciable portion of tourist business. The fact that the provincial highways were in motoring condition much earlier this spring than usual has been instrumental in no small way for the attraction of the large numbers of early visitors who have already come to New Brunswick.

At St. Stephen

Tourists' automobiles entering Canada in April and May, 1931, through the port of St. Stephen, New Brunswick, one of the busiest gateways for automobile tourists in the Maritimes, totalled 964. Of this number 760 were for periods up to 60 days and 188 for 24 hours or less. Local crossings, consisting of automobiles and other vehicles that crossed into St. Stephen on local business and for brief stays, numbered 108,303, made up of, Canadian 35,831, United States 72,472.

HONEY PRODUCTION

The total production of honey in Canada in 1930 was 31,169,683 pounds, an increase over the production in 1929 of 2,907,735 and of 5,594,885 pounds over the 1928 output. Ontario accounted for the largest amount with 12,000,000 pounds, Manitoba came second with 10,110,128 pounds, and Quebec third with 5,500,000 pounds. The production of honey in Manitoba has increased since 1928 by 4,335,730 pounds.

Canada exported 1,749,035 pounds of honey to the British Isles, United States and several European countries last year. The British Isles took the largest quantity, 1,292,092 pounds. Only 60,821 pounds of honey were imported into Canada in 1930.

CANNED VEGETABLES

The total pack of canned vegetables in Canada in 1930, exclusive of canned soups, amounted to 9,272,480 cases, according to official report. This was an increase, compared with the previous year, of 3,646,382 cases, or 64·8 per cent. Tomatoes comprised the bulk of the 1930 pack of canned vegetables, totalling 4,025,283 cases, an increase of nearly 104 per cent over 1929. Peas were next with 2,553,983 cases, an increase of about 165 per cent. Canned corn totalled 1,066,830 cases, an increase of 19·5 per cent.

IMPORTATION OF CANNED FRUIT

Canned fruit importations for 1930 totalled 42,015,895 pounds, valued at $2,954,415. These totals show an increase in quantity of 1,505,631 pounds, but a decline in value of $217,640. Imports of canned pineapple alone were valued at $1,269,795; while canned peaches totalled in value $870,158. These two fruits accounted for 72 per cent of the total value of imports of canned fruits.

NOTICE TO COLLECTORS

The Department is advised that Paintanovo Soap, an alcohol compound in jelly or paste form, manufactured and exported by Paintanovo Products, Havana, Cuba, described as "Paintanovo Cleansing Soap," "Cleansing Soap," etc., is within the prohibitory provisions of The Importation of Intoxicating Liquors Act and Sec. 156 of The Canada Temperance Act.

Sec. 156 of The Canada Temperance Act is in force in some of the provinces only, but The Importation of Intoxicating Liquors Act has effect in all the provinces of Canada. Both Acts are enforced by the provincial authorities.

Collectors are instructed to withhold delivery of all shipments of the article above named arriving at their ports and to promptly notify the Attorney-General of their province of the importation in order that the provincial authorities may take such action as they may desire; such notice shall state the quantity imported and the name and address of the importer. At the same time they will notify this Department with full particulars.

VANCOUVER'S FISCAL YEAR

Wheat Exports Show Large Increase During Period

IN common with many other large Customs-Excise ports, Vancouver reports decreased business in the fiscal year 1930-31. G. A. Allen, Collector, has furnished the following statement to the REVIEW, covering the year's activities.

Customs-Excise revenue collected at the port of Vancouver for the past fiscal year amounted to $12,175,776. For the previous fiscal year collections totalled $17,951,650. In detail collections for 1930-31 were as follows:—

Duty on imports, $10,184,100; sales tax on imports, $392,680; Excise tax on imports, $62,331; Excise tax, domestic, $864,340; Excise duty, $638,137; sundry collections, $34,187.

Customs entries received during the last fiscal year show a decrease of 23,750, compared with the previous year. Excise tax entries, however, show an increase of 673, and Excise duty entries an increase of 577. Collections in all cases were less.

The examining staff was kept very busy. Manifests issued in the last fiscal year totalled 24,964, a slight decrease compared with the previous year. Pieces of baggage received numbered 131,680. Of this total 23,285 pieces were forwarded in bond and 108,395 pieces were examined and released. Small collections taken by examiners amounted to $14,522.

Foreign vessels entered during the year numbered 2,613; seaplanes 55; aeroplanes 91; pieces of baggage brought in by aeroplane 183.

Wheat exports from Vancouver for the crop year 1930-31 showed a large increase over exports for the previous year. To April 30, 1931, wheat shipments from Vancouver totalled 57,542,030 bushels compared with 38,761,764 bushels for the same period one year ago.

At the Customs Express Branch collections totalled $471,819 for the last fiscal year; entries passed numbered 8,831. At the Customs Postal Branch collections totalled $327,714; entries 9,886; parcels handled 169,370.

VANCOUVER GRAIN EXPORTS

Grain exports from the port of Vancouver this year will probably exceed 75 million bushels. Up to June 4th wheat shipments amounted to 65,331,501 bushels. Accommodation for deep sea vessels has increased from 12 piers in 1920 to 24 piers at the present time and elevator capacity has increased from 1,240,000 bushels to 16,205,000 bushels.

EXPORTS OF SEWING MACHINES

Canada exports large numbers of sewing machines each year to Brazil and Argentina. Of the total exports of sewing machines, including parts, for the fiscal year ended March 31, 1930, amounting to $3,211,969, exports to Brazil totalled $1,731,517, and to Argentina $1,322,814. For the nine months period, April to December, 1930, Canada's sewing machine exports, including parts, amounted to $1,443,996. Other countries importing Canadian made sewing machines are the United States, the United Kingdom, Uruguay and Jamaica.

IMPORTS AND EXPORTS

Canada imported in 1930 a total of 16,976,678 pounds of canned vegetables, valued at $1,461,185, a decrease compared with the previous year of 6,128,602 pounds, and in value of $576,206. About 65 per cent of these imports consisted of peas, asparagus, corn and mushrooms.

Canada's exports of canned vegetables in 1930 showed a decrease in value; exports in 1930 totalling $631,015, as compared with $1,272,445 in 1929. Canned fruit exports also decreased from a total value of $422,543 in 1929 to $250,271 in 1930.

MANUFACTURE OF FUR GOODS

There are 224 establishments in Canada engaged in the manufacture of fur goods, 119 of which are in Ontario, 77 in Quebec, 14 in Manitoba, three in British Columbia, two in New Brunswick, and one in Alberta. The invested capital in the industry totals $12,863,189.

WELL KNOWN OFFICER RETIRES

M. P. McGoldrick, Chief Clerk at Montreal, Superannuated

After twenty-eight years of service, M. P. McGoldrick, Chief Customs-Excise Clerk at the port of Montreal, retired on superannuation July 1, 1931. Mr. McGoldrick entered the Customs service in 1903 at Montreal as Acting Landing Waiter. His promotion was steady, and in 1907 he had risen to the position of Senior Computing Clerk, and finally to that of Chief Clerk which he held for many years. Mr. McGoldrick carries with him in his well-earned voluntary retirement the good wishes of his former co-workers at the port, and a large circle of friends in and out of the Department. He was a faithful and capable officer during his long term of service.

M. P. McGoldrick, Chief Clerk, Customs and Excise, Montreal.

After an extended holiday abroad Mr. McGoldrick intends to devote his time to the direction of *The Handbook*, a tariff compilation which he started in 1907, and, also, of the *Weekly Tariff Intelligence*, which he began in 1920.

EXCISE DUTY COLLECTIONS

Excise duty collections in May, 1931, showed a substantial decrease compared with those of May, 1930. The comparative statements are:—

Comparative statement of Excise duty collections during the months of May, 1930, and May, 1931:—

May. 1931, spirits potable, $807,900; May, 1930, $1,478,201. May, 1931, spirits, non potable, $92,099; May, 1930, $98,337. May, 1931, malt, $412,924; May, 1930, $444,875. May, 1931, cigars, $43,544; May, 1930, $52,469. May, 1931, cigarettes, $2,298,068; May, 1930, $3,908,972. May, 1931, manufactured tobacco, $415,256; May, 1930, $423,177. May, 1931, foreign raw leaf tobacco, $580,648; May, 1930, $717,436. May, 1931, beer, $34,030; May, 1930, $38,108. May, 1931, licences, $1,520; May, 1930, $1,272. May, 1931, total, $4,685,992; May, 1930, $7,162,851.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of May, 1930, and May, 1931:—

May, 1931, tobacco, cut, 1,487,028 pounds; May, 1930, 1,463,701 pounds. May, 1931, tobacco, plug, 514,004 pounds; May, 1930, 562,472 pounds. May, 1931, cigarettes, number 382,982,975; May, 1930, 651,377,380. May, 1931, cigars, number 14,734,327; May, 1930, 17,687,316. May, 1931, snuff, 74,941 pounds; May, 1930, 95,845 pounds. May, 1931, foreign raw leaf tobacco, 1,434,154 pounds; May, 1930, 1,753,088 pounds.

VALUE OF LIVE STOCK

Live stock on the farms represents a very substantial sum in the agricultural wealth of Canada. The latest computation made in 1930 places the value of all farm live stock in the Dominion at $687,225,000, divided among the provinces as follows:—Prince Edward Island, $8,837,000; Nova Scotia, $19,446,000; New Brunswick, $16,072,000; Quebec, $136,470,000; Ontario, $218,393,000; Manitoba, $53,741,000; Saskatchewan, $112,846,000; Alberta, $94,065,000; British Columbia, $27,355,000.

NEWS AND COMMENT

St. Stephen, N.B.: After twenty years service Walter L. Grant, Collector of National Revenue at this port, retired on superannuation June 1, 1931. Mr. Grant joined the service of the Department in 1911. Prior to that date he was teller in the St. Stephen's Bank which he entered in 1883. Mr. Grant has always been a keen sportsman and athlete. Members of the Customs-Excise staff of this port and also of the outport of Milltown gathered in the main office here on May 30 to make a presentation to Mr. Grant and to express to him their esteem and sincere wishes for many years of continued health and happiness in his retirement. A. R. Goucher, Chief Clerk, is Acting Collector; and L. H. Webber is Acting Chief Clerk.

Of the eleven men who comprised the staff here when Mr. Grant entered the service, W. B. Hawthorne is the only officer now on duty. The staff in charge of the office today numbers 21.

London, Ont.: The bowling season is ended and the London Customs-Excise team is champion of the City Manufacturers League. The big silver trophy is displayed in the Long Room and each member of the team has a miniature cup. The team included W. H. Down, F. V. Granger, W. M. Howie, L. N. McKellar, H. W. Wooster, W. A. C. Lindsay and E. H. Anstie.

Toronto: At the Customs Express Branch, Toronto, collections taken in May, 1931, amounted to $292,018; entries received 4,913; packages 59,662. At the Postal Branch collections totalled $70,674; entries received 2,890; packages 35,310.

Canadian aeroplanes reported inwards at the Customs Leaside Air Harbour during May numbered 25, outwards 24; United States aeroplanes inwards 28, outwards 29; passengers inwards 29, outwards 22; bags of mail 128; packages of newspapers 99.

Montreal: The recently completed Guy street bridge, part of the new terminal scheme of the Canadian National Railways at Montreal, has opened a new traffic artery, and by providing direct communication between Victoria bridge and Dorchester street, gives easy access to the hotel and shopping district. A companion bridge, four blocks to the east, at Mountain street, also part of the same plan, is nearing completion. The two bridges will do much to relieve the present heavy traffic congestion in the neighbourhood of Bonaventure station, and will be particularly convenient to tourists who enter Montreal in large numbers from the south.

Collections taken at the Customs Express Branch, Montreal, for May, 1931, amounted to $247,199. Packages delivered totalled 16,597; entries received 3,728.

The largest dipper dredge in Canada, named the *Midland*, was launched recently at Montreal and will operate this season on the St. Lawrence ship channel between Quebec and Montreal. It is equipped with two buckets and is capable of handling 8 cubic yards of heavy material or 10 cubic yards of light material in a single operation. The dredging arm is of sufficient length to operate in 50 feet of water. Power is supplied by two oil-burning boilers. The *Midland* has accommodation aboard for a crew of twenty-five.

When the present dredging operations on the St. Lawrence between Quebec and Montreal are completed the channel will have a width of 500 feet on the straight stretches, 1,000 feet on the curves, and a depth of 35 feet. Vessels of over 20,000 tons gross will be able to proceed to Montreal.

Vancouver, B.C.: Orders for 4,000,000 feet of mining timber have recently been placed by Australian interests with British Columbia lumber producers. A million and a half of railway ties have also been ordered for shipment to England.

FISHERIES BY-PRODUCTS

By-products of the Canadian fisheries are produced on a large scale. They include glue, fish meal, fish oil, fertilizer, herring scales for use in the manufacture of pearl essence, poultry grit, whalebone, etc., as well, of course, as medicinal cod liver oil. All told, the by-products ordinarily add several million dollars to the value of Canada's annual fisheries production.

* * THE QUESTION BOX * *

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) Frontier Customs officers often receive letters from police officials and automobile finance companies asking for information regarding the passing of cars through Customs. Should Canadian Customs officers give such information?

(2) Was the late Sir Wilfrid Laurier Minister of Inland Revenue at any time prior to 1897?

(3) In preparing for examinations for Special Class Exciseman what are the Standard books on Mensuration which should be studied by an officer intending to write on the examination?

The answers are:—

(1) Ordinarily the Department holds that the transactions of individuals and concerns at Customs are to be regarded as strictly confidential. However, in dealing with inquiries as to whether or not a certain automobile, or a particular person driving a motor vehicle, crossed the frontier at the port to which the inquiry is directed, officers may reply in the affirmative or negative as their records indicate. Copies of permits issued in such cases should not be furnished without Departmental authority. At frontier ports where traffic is very heavy such requests may involve extensive search due to the absence of definite dates or specific particulars describing the motor vehicle, in which case officers may bear in mind that it is an act of courtesy on their part to furnish the information requested, but they are not obliged to do so.

(2) The Mackenzie Ministry took office on November 7, 1873, and resigned on October 16, 1878. Hon. Wilfrid Laurier entered the Cabinet as Minister of Inland Revenue on October 8, 1877.

(3) Todhunters Mensuration is frequently used by candidates preparing for Special Class Exciseman examinations. Any other text book on the subject is serviceable. Candidates should consult their local librarian or bookseller for the titles of other standard mensuration books.

These questions will be dealt with in the next number:—

(1) A United States bus line runs between Fargo, N.D., and Winnipeg, Man. This vehicle is of course bonded and E. 50B issued. Persons leaving Winnipeg purchase ticket to Fargo in United States. Can the passenger get off the bus when it stops at Emerson for Customs, and whose duty is it to see that they go on to the destination for which they purchased ticket, which place is Fargo, North Dakota?

(2) If an officer reaches the age of 65 years, say in March, 1932, may his date of retirement be advanced by reason of period of sick leave not taken?

(3) Is retirement leave granted before or after the date of superannuation?

TOBACCO PRODUCTION

Ontario is the largest producer of tobacco among the provinces. The Ontario crop in 1930 is estimated at 28,078,000 pounds, an increase of 6,760,000 pounds over the previous year. The production in Quebec last year is placed at 8,490,000 pounds, and in British Columbia 144,700 pounds were grown.

Last year 6,811,391 pounds of Canadian tobacco valued at $1,504,264 were exported to the British Isles. In 1921 the exports of tobacco from Canada totalled only 200,153 pounds.

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

PUNCTUALITY

Mention was made of the record of punctuality at the office of the Inspector of Income Tax, London, Ontario, in the June number of the REVIEW, and the question was advanced, what have the Customs and Excise Divisions to offer? This challenge was met by an officer in the Check Branch, Customs Division, Ottawa, who claims to have no late marks against him in twenty-three years of service. The *Editor* learned also that an officer in the Staff and Estimates Branch had only one late mark in eighteen years. The *Editor* would like to hear from other officers of the Department who can equal or better these records.

FORM E. 7 IN DUPLICATE

H. G. Horne, Computing Clerk, St. Catharines, Ont., writes:—

Knowing that the REVIEW is always open to receive suggestions, I would like to submit the following:—

As rulings are frequently made or quoted on Form E. 7, could these not be made in duplicate in order that one copy might be kept on file at the port for reference? Also replies that affect one E. 7 might affect another at a future date, and would be a great convenience for obtaining the information required by the Department.

Issuing these forms in duplicate should not prove any great inconvenience to the Check Branch at headquarters, and I am sure the benefit derived would be appreciated by the port Officers most concerned.

Editor's Note.—Comments regarding this suggestion are invited.

A SUGGESTION

An officer of the Vancouver staff writes:—

Occasionally packages forwarded in bond by mail go astray, and officers concerned are out of pocket. The Department apparently has no special fund to take care of such a contingency.

From time to time the REVIEW announces that certain amounts of money have been received from anonymous sources as "Conscience Money." There is no means of knowing in what particular respect the payer's conscience has been troubled, and possibly the money may be intended to pay the duty and value of a package which inadvertently reached the conscience-striken one without having passed the usual Customs formalities.

The suggestion is proffered that "Conscience Money" be put in a separate fund to provide for any unusual contingency to which the ordinary appropriation of the Department is not applicable.

FINDS IT OF VALUE

E. H. Descary, Assistant Appraiser, Montreal, in submitting certain questions for answer, writes:—

I thank you for the valuable information given each month in the REVIEW, particularly the Departmental rulings, which are of great service to Postal and Express computing clerks, assistant appraisers and appraisers, who are called upon to rate and classify general importations.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

May-June

ADDITIONS

Nova Scotia

Halifax: A. E. McElmon, R.S., L. C. Welch, O.A.S., Customs Guards.

Prince Edward Island

Charlottetown (Souris) Amherst Harbour, Magdalene Islands): A. J. Gaudet, Customs Excise Enforcement Officer.

New Brunswick

Chatham (Richibucto): R. H. H. Stewart, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport (Registrar of Shipping).

Woodstock (Clair): C. A. Pincombe, O.A.S., Henri J. Soucy, Customs Excise Examiners, Limited Service Outport.

(Richmond Road): W. H. Kennedy, W. J. H. Palin, O.A.S., Customs Excise Enforcement Officers.

(St. Hilaire): Wilfred Cyr, Customs Excise Enforcement Officer.

(St. Leonards): G. M. McIntyre, O.A.S., Customs Excise Examiner. Grade 1 Outport.

St. Stephens Jerome F. Bates, Customs Excise Examiner.

Quebec

Athelstan (Herdman): C. R. Hawley, Customs Excise Enforcement Officer.

(Trout River): E. W. McEwen, O.A.S., Walter Patterson, Customs Excise Examiners, Grade 1 Outport.

Coaticook (Stanhope): J. W. Gobeille, A. K. Grady, Customs Excise Examiners.

Paspebiac (Chandler): C. E. Thibault, Sub-Collector of Customs and Excise. Grade 1.

Quebec (Blanc Sablon): Alfred Cormier, Customs Excise Enforcement Officer.

Rock Island: J. P. A. Fluet, Customs Excise Examiner.

St. Armand (Philipsburg): J. L. Demers, F. F. Percy, W. L. Yates, Customs Excise Examiners, Limited Service Outport.

St. Johns (Frelighsburg): J. B. Lareau, Customs Excise Examiner. Limited Service Outport.

(Lacolle): R. Lanciault, J. A. Laplante, L. d'O. Raymond, Customs Excise Examiners.

(Noyan): J. J. Lequin, Customs Excise Examiner, Grade 1 Outport.

St. Johns (St. Andre Road): G. A. Remillard, Customs Excise Enforcement Officer.

Sherbrooke (Chartierville): J. E. L. Lescault, Customs Excise Enforcement Officer.

(Hereford Road): Leon Lapalme, Customs Excise Enforcement Officer.

Sutton: R. H. Phelps, Customs Excise Examiner.

(Glen Sutton): G. L. Beauregard, Customs Excise Enforcement Officer.

(Highwater): Victor A. Lague, Customs Excise Examiner.

Ontario

Bridgeburg: G. J. A. Campbell, Wm. Grange, W. J. Newton, C. I. Smith, G. H. A. Wright, Customs Excise Examiners.

Brockville: J. B. Higgins, O.A.S., Customs Excise Examiner.

Chatham (Blenheim): G. D. Wilson, O.A.S., Sub-Collector of Customs and Excise, Grade 1.

Fort William (Pigeon River): R. H. Huntingdon, O.A.S.. Customs Excise Examiner.

Gananoque: J. E. Dowsley, Customs Excise Examiner.

(Government Dock, Landsdowne): E. E. Running, Customs Excise Enforcement Officer.

(Ivy Lea): K. B. Shipman, Customs Excise Enforcement Officer.

(King's Dock): R. J. Mitchell, Customs Excise Enforcement Officer.

(Rockport): G. L. Cotton, Customs Excise Examiner, Limited Service Outport.

Kenora (Centre Island): H. S. Brown, Customs Excise Examiner.

Orillia (Bala): S. M. Jackson, O.A.S., Customs Excise Enforcement Officer.

(Gravenhurst): J. A. Braida, Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

(Lake Joseph): John Hudson, O.A.S., Customs Excise Enforcement Officer.

Ottawa (Hawkesbury): C. E. Pitre, Sub-Collector of Customs and Excise, Grade 1.

Prescott: G. H. Dell, O.A.S., Customs Excise Examiner.

Sault Ste. Marie (Spragge): W. J. McBain, Customs Excise Enforcement Officer.

St. Thomas (Port Stanley): J. A. Quinn, Sub-Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

Sudbury (Copper Cliff): V. V. McKinnon, Customs Excise Examiner, Grade 1 Outport.

Wallaceburg (Walpole Island): A. Millward, O.A.S., Customs Excise Enforcement Officer.

Manitoba

Emerson: Frank Helm, O.A.S., Wm. Leverenz, G. W. Wilson, Customs Excise Examiners.

Gretna (Haskett): H. T. Borthwick, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport.

Saskatchewan

North Portal (Marienthal): F. S. McDougall, Customs Excise Examiner, Limited Service Outport.

Alberta

Lethbridge (Aden): Harold W. Yates, Customs Excise Enforcement Officer.

(Coutts): A. M. Graham, Customs Excise Examiner.

British Columbia

Nelson (Paterson): Jas. Anderson, Customs Excise Examiner, Limited Service Outport.

New Westminster (Pacific Highway): W. E. Chambers, P. V. Periton, P. D. Sanders Customs Excise Examiners.

Revelstoke (Golden): H. C. Rayson, Customs Excise Enforcement Officer.

Vancouver: H. L. Phelan, O.A.S., D. F. Townsend, O.A.S., Customs Guards.

Preventive Service

J. W. Bonner, Master Patrol Boat *Stalwart;* Robert W. Gray, Master Customs Patrol Boat *O-28;* M. W. Jones, Special Customs Excise Officer, Grade 1; J. A. Orr, Master Customs Patrol Boat *Neguac;* Emile Tousnard, Master Customs Patrol Boat *Guardian.*

Inspection

Miss Hilda Burtch, Stenographer, Grade 2; F. A. Doughty, O.A.S., Excise Tax Auditor; Miss A. Gregoire, Miss J. Robertson, Stenographers, Grade 2.

Administrative

J. M. Fell, J. D. C. Mahaffy, T. H. Mills, Assistant Investigators of Values; Miss H. Perrier, Miss A. P. Quigley, Stenographers, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: R. J. Saxton, Customs Appraiser (Divisional):

Kentville (Port Williams): J. R. Starr, Sub-Collector of Customs and Excise, Limited Service Outport.

New Glasgow: S. T. McCurdy, Collector of Customs and Excise, Grade 2.

Windsor (Maitland): J. C. Sterling, Sub-Collector of Customs and Excise, Limited Service Outport.

New Brunswick

St. Andrews: T. R. Wren, Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

St. Stephen: W. L. Grant, Collector of Customs and Excise, Grade 2.

Quebec

Coaticook (Stanhope): Eddie Boivin, M. J. Moss, Customs Excise Examiners.

Montreal: A. L. Barlow, Customs Appraiser (Divisional); J. A. A. Larin, Senior Customs Excise Examiner; J. M. L. Laurier, Special Exciseman, Grade 1; J. H. S. Parke, Cashier and Computing Clerk.

(Joliette): C. P. Mainville, Sub-Collector of Customs and Excise, Grade 2.

Quebec (Amherst Harbour, Madgalen Islands): A. J. Gaudet, Customs Excise Enforcement Officer.

Ontario

Chatham: S. Lamont, Customs Excise Examiner.

Kenora (Dryden): Jas. McFadyen, Sub-Collector of Customs and Excise, Grade 1.

Kingston: John Stansbury, Customs Excise Examiner.

Ottawa: W. H. Sproule, Customs Express and Postal Cashier.

Toronto: Francis Hurley, Assistant Customs Appraiser.

Manitoba

Winnipeg: Arthur Hoffer, Stenographer, Grade 2.

Saskatchewan

Moose Jaw: W. H. Campbell, Customs Excise Cashier.

(Big Muddy): Clifford Latimer, Sub-Collector of Customs and Excise, Limited Service Outport.

British Columbia

Prince Rupert (Butedale): J. N. McPhee, Sub-Collector of Customs and Excise, Limited Service Outport.

Vancouver (Englewood): V. M. Galbraith, Customs Excise Enforcement Officer.

Victoria (Quatsino Sound) (Winter Harbour): Chas. Brooks, Customs Excise Examiner.

Preventive Service

Wm. F. Craig, A. G. Sangster, Customs Excise Enforcement Officers; J. J. M. St. Onge, Special Customs Excise Officer, Grade 2; J. L. Wright, Captain Patrol Boat *O-28.*

INSPECTION

Miss B. M. Harvey, Miss M. E. O'Connor, Stenographers, Grade 2.

ADMINISTRATIVE

Miss E. M. Daws, Departmental Accountant, Grade 2.

PROMOTIONS

NOVA SCOTIA

HALIFAX: L. P. Hawes, from Messenger to Customs Excise Examiner; G. B. Meyer, from Clerk, Grade 1 to Customs Excise Examiner; Roy Vail, from Customs Excise Clerk to Customs Excise Cashier.

NEW BRUNSWICK

ST. STEPHEN: A. R. Goucher, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2.

QUEBEC

MONTREAL: V. Latimer, from Customs Excise Clerk to Cashier and Computing Clerk.

ONTARIO

BRANTFORD: F. J. Charlton, from Customs Excise Clerk to Express and Postal Computing Clerk.

CHATHAM: E. A. Ansell, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3.

GUELPH (Hanover): Murray Hamilton, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

OWEN SOUND: E. A. Dobson, from Cashier and Computing Clerk to Collector of Customs and Excise Grade 2.

TORONTO: S. W. Barrette, from Customs Truckman to Customs Excise Clerk.

WINDSOR WALKERVILLE: G. M. Logan, from Customs Excise Clerk to Customs Excise Cashier.

SASKATCHEWAN

MOOSE JAW: M. W. Ashworth, from Express and Postal Computing Clerk to Customs Excise Cashier.

ALBERTA

CALGARY (Okotoks): R. E. Hanson, from Sub-Collector of Customs and Excise, Grade 1 to Sub-Collector of Customs and Excise, Grade 2.

BRITISH COLUMBIA

VICTORIA: H. B. Andrews, from Computing Clerk to Customs Excise Account Clerk, Grade 5; A. E. Popham, from Computing Clerk to Senior Customs Excise Clerk.

ADMINISTRATIVE

Emile Barrette, F. L. Cauley, from Clerks, Grade 4 to Senior Customs Excise Checking Clerks.

TRANSFERS

J. P. Cleghorn, from Customs Excise Enforcement Officer, East Poplar River, Sask., to Sub-Collector of Customs and Excise, Limited Service Outport, West Poplar River, Sask.

W. R. J. Dand, from Sub-Collector of Customs and Excise, Limited Service Outport, West Poplar River, Sask., to Customs Excise Enforcement Officer, East Poplar River, Sask.

W. A. Pugh, from Customs Excise Clerk (Relieving), Halifax, N.S., to Sub-Collector of Customs and Excise, Limited Service Outport, Westport, N.S.

PROMOTIONS AND TRANSFERS

R. E. Hanson, from Sub-Collector of Customs and Excise, Grade 1, Drumheller, Alta., to Sub-Collector of Customs and Excise, Grade 2, Okotoks, Alta.

J. A. Simmons, from Customs Excise Examiner, Skagway, Alaska, to Sub-Collector of Customs and Excise, Carcross, Y.T.

MINERAL PRODUCTION

Although Canada's mineral production in 1930 was greater than in the previous year, yet, owing to reductions in metal prices, their total value amounting to $278,470,563, was 10 per cent less. Comparing this country's metal production in 1930 with that of 1929 the following increases were recorded last year: gold, 9 per cent; silver, 14 per cent; copper, 22 per cent; lead, 2 per cent; zinc, 35·6 per cent; platinum, 171·6 per cent; palladium, rhodium, iridium, 96·6 per cent. Nickel production decreased 6 per cent and cobalt 25 per cent.

In the province of Ontario the total output of minerals in 1930 was valued at $112,926,411. Gold production surpassed that of any previous year, totalling 1,736,855 fine ounces, valued at $35,903,841, an increase of approximately $2,400,000 over 1929.

Nickel production came next according to value, totalling $24,455,134, a decrease compared with the previous year of $2,660,000. Copper production amounted to $15,190,206, an increase of nearly $600,000 over 1929. The increase in the value of platinum metals produced was $800,000. The value of silver production declined $600,000 and of cobalt $650,000.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE 1930 AND 1931

——	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,410,008 46	10,190,780 11		
Less refunds and Drawbacks	682,416 26	877,551 55	....	....
Net	12,727,592 20	9,313,228 56	3,414,363 64	....
Excise Taxes	4,260,927 48	3,634,627 80		
Less Refunds and Drawbacks	126,852 87	27,429 19		
Net	4,134,074 61	3,607,198 61	526,876 00	....
Excise Duties	5,224,824 42	4,812,205 31		
Less Refunds and Drawbacks	39,612 48	68,001 81		
Net	5,185,211 94	4,744,203 50	441,008 44	....
Sundry Collections	73,060 60	87,332 22		
Less Refunds and Drawbacks	Nil	468 64		
Net	73,060 60	86,863 58	....	13,802 98
Net Totals	22,119,939 35	17,751,494 25	4,382,248 08	13,802 98
Net Decrease	....	....	4,368,445 10	

TOTALS FOR THREE MONTHS

——	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	41,622,323 22	33,923,181 72		
Less Refunds and Drawbacks	3,959,530 09	2,480,324 67		
Net	37,662,793 13	31,442,857 05	6,219,936 08	....
Excise Taxes	11,558,978 07	7,705,739 25		
Less Refunds and Drawbacks	226,622 23	124,966 95		
Net	11,332,355 84	7,580,772 30	3,751,583 54	....
Excise Duties	16,102,572 33	13,169,278 73		
Less Refunds and Drawbacks	310,738 10	293,301 99		
Net	15,791,834 23	12,875,976 74	2,915,857 49	....
Sundry Collections	392,732 29	247,163 79		
Less Refunds and Drawbacks	921 23	500 59		
Net	391,811 06	246,663 20	145,147 86	....
Net Totals	65,178,794 26	52,146,269 29	13,032,524 97	....
Net Decrease	....	....	13,032,524 97	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE 1930 AND JUNE 1931

——	June 1930	June 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,260,402 10	831,482 97	*428,919,13*	....

TOTALS FOR THREE MONTHS

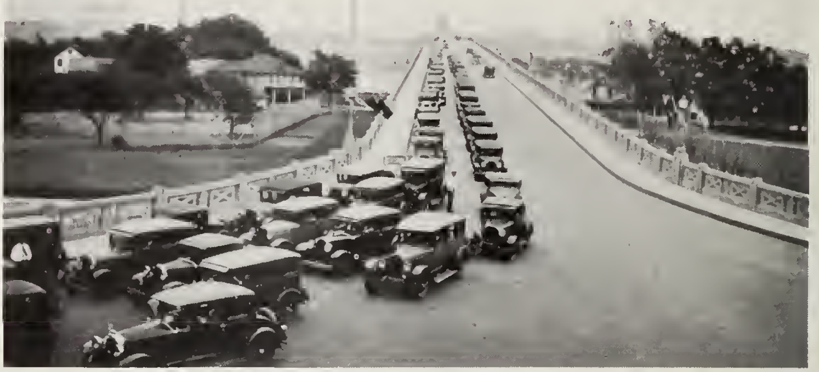
——	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,043,426 83	44,836,307 28	*14,207,119 55*	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1930 AND 1931

—		June, 1930		June, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			78,703,281		54,348,421
Total Exports (Foreign Produce)			1,832,968		971,424
Principal items of Exports—					
Wheat	Bush.	18,989,550	20,135,943	20,783,219	12,833,745
Wheat flour	Brls.	597,752	3,037,954	490,294	1,760,850
Fish	Cwt.	180,675	2,560,810	181,703	2,251,039
Furs	$		1,003,528		533,578
Meats	Cwt.	26,184	585,318	13,413	271,746
Cheese	Cwt.	55,603	943,944	40,781	493,054
Planks and boards	M ft.	145,486	3,827,106	86,850	2,009,425
Wood pulp	Cwt.	1,184,459	3,208,864	888,285	2,241,548
Newsprint	Cwt.	3,886,432	11,309,856	3,794,778	10,069,585
Automobiles and parts	$		1,733,012		521,992
Copper, unmanufactured	Cwt.	171,182	2,137,226	73,301	562,567
Nickel, unmanufactured	Cwt.	62,682	1,415,578	36,161	828,387
Imports entered for Consumption.—Free goods			34,697,946		18.311,346
Imports entered for Consumption—Dutiable goods			56,846,035		34,294,072
Total Imports entered for Consumption			91,543,981		52,605,418

—		Three months ended June, 1930		Three months ended June, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			206,707,977		148,116,741
Total Exports (Foreign Produce)			5,800,150		2,722,202
Principal items of Exports—					
Wheat	Bush.	35,884,840	38,067,199	54,985,687	33,910,283
Wheat flour	Brls.	1,622,334	8,297,468	1,297,676	4,662,751
Fish	Cwt.	476,905	5,815,379	523,172	5,529,116
Furs	$		3,511,892		2,094,279
Meats	Cwt.	86,020	1,909,026	45,811	832,752
Cheese	Cwt.	76,736	1,246,360	61,000	783,153
Planks and boards	M ft.	389,267	10,034,029	235,485	5,245,338
Wood pulp	Cwt.	3,401,194	9,128,461	2,786,367	6,838,475
Newsprint	Cwt.	11,587,496	33,461,209	10,550,610	28,405,694
Automobiles and parts	$		4,909,328		1,722,445
Copper, unmanufactured	Cwt.	541,699	7,418,873	170,130	1,386,093
Nickel unmanufactured	Cwt.	229,748	5,090,074	202,410	4,359,820
Imports entered for Consumption — Free goods			94,385,900		58,696,977
Imports entered for Consumption—Dutiable goods			170,104,737		118,555,221
Total Imports entered for Consumption			264,490,637		177,252,198

A FRIENDLY INVASION



THE stream of travel commenced to flow into Canada early this season. This photograph, sent to the REVIEW by F. T. Pattison, Collector at Bridgeburg, shows automobiles crossing the Peace Bridge from Buffalo, New York, to Fort Erie, Ontario, on 30th May last during the Decoration Day holiday week-end. The Peace Bridge is a main artery of friendly communication between the two countries.

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Department of National Revenue

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Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

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J. Sydney Roe, Editor

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A Favourable Tourist Season

SINCE the inception of the REVIEW it has featured the tide of tourist travel which flows into Canada during each season, through the leading Customs ports of entry. This number contains an illustrated article prepared from information courteously supplied by Collectors, and other officers, dealing with travel to the end of June, and in many cases covering the period of the first week in July, which included Dominion Day and the "Fourth"—one of the great holidays observed in the United States. Indications point to the volume of travel, entering Canada from her neighbour to the south, being as great as that of last year before the season is over. It is again a pleasing duty to be able to record that this season, as in the past, officers of the Customs Division, brought into close contact with the travelling public, are rendering courteous anad painstaking service. The *Editor* thanks the Collectors and others who by their co-operation have made possible the preparation of a concise summary of the season's activities so far.

Customs Offices Burned

CUSTOMS property destroyed at the port of Saint John, New Brunswick, last June, when fire swept the west side of the harbour, razing the ocean terminals, included the baggage room and office of the special west side examining warehouse, also Customs offices in ten freight sheds, with furniture and equipment. Some records also were destroyed.

Keeping Out Indecent Publications

CONSTANT supervision at headquarters, and by officers of Customs at ports and outports, prevents the importation into Canada of large quantities of books, photographs and other publications of an immoral or indecent character. By Item 1201, Schedule " C " and Section 14 of the Customs Tariff, the importation into Canada is prohibited of books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious or of an immoral or indecent character. Provision of this kind is to be found in the earliest tariffs of Canada. For the information of those interested, a brief description of the ways and means of what is commonly referred to as " censorship " is given here.

Whenever a Collector receives at his port an importation of books or other publications concerning which he may entertain doubt as to their character, a sample is submitted to the Examiner of Publications at headquarters and delivery of the importation is withheld until such examination is made. Many samples of publications are received direct by the Department from various Social Service Councils and also private individuals interested in keeping undesirable publications from being imported into Canada.

On receipt of samples they are carefully examined, and if it is found that they come within the category of those which are prohibited, and their distribution is likely to be general throughout Canada, a Memorandum is submitted to the Commissioner of Customs with the sample, containing the recommendation of the Examiner of Publications that the book or periodical be prohibited importation. If the Commissioner approves the recommendation, an official memorandum is issued.

For the past year, from July 28, 1930, to July 28, 1931, official Memoranda were sent to Collectors prohibiting the importation of the following:—

Periodical Publications: Parisian Life, Spicy Stories, Debunker, Funny Stories, Hollywood Nights, Broadway Nights, It, Pep Stories, Snappy Stories, Gangland Stories, Gangster Stories, Gang World, Lively Stories, Marriage Confessions, Gun Molls Magazine, Startling Detective Adventures, Racketeer Stories.

Books: Al Capone on the Spot—The Inside Story of the Master Criminal and His Bloody Career, Life of Al Capone in Pictures and Chicago's Gang Wars, Millie, The Wild Party, A Jew in Love, Exposed, Go Marry, Pavement Lady.

In addition to these publications, concerning which official Memoranda were sent to Collectors as their importation was general, a large number of other publications were seized.

Conscience and a Pair of Trousers

A TWINGE of conscience is sometimes instrumental in inducing payment of Customs duties owing the Department on goods brought into Canada without being declared. A case in point is contained in the following letter received by the Collector at Emerson, Manitoba, who adds, in sending it on to the REVIEW, that the proper amount was paid promptly. The letter reads:—

> Coming from a short visit to the States, in answer to your question if I bought anything in the States, I said, looking down at my new overalls that I had on but did not buy in the States, " nothing but a pair of pants "; while really the pants that I did buy were in the car; so in that way misleading you and telling a falsehood. Knowing that nothing false or unclean will enter in at those pearly gates yonder I felt convicted ever since that I owed you a confession and a plea for pardon. I paid $1.70 for the pants. If you inform me of the rate of duty on the same I will gladly pay that.

Official Correspondence

THE attention of officers has been drawn previously in these columns to the use of postage stamps on official mail forwarded from ports and outports to the department. Since the recent increase in postage rates many official letters bearing three cent stamps have been received from officers addressed to the Department. Those handling mail are again reminded that official correspondence addressed to the department or to any one of its branches may be forwarded free of postage. (Sec. 166, Official Postal Guide).

Speedy Voyages in Other Years

THE fine and fast performances of the *Empress of Britain* draw attention to the fact that, until recent years, there has been relatively little increase in speed of trans-Atlantic liners during the last half-century, for the ss. *Alaska* crossed the Atlantic from Queenstown (now Cobh in the south of Ireland) to New York in six days and some hours in 1882. Twenty years before, in 1862, the *Scotia* made the same trip in nine days. The *Alaska*, which was a vessel of only 6.400 tons, held the record until in 1889 the *City of Paris* reduced the time by a few hours. The ss. *Lucania*, of 12,950 tons, crossed in 5 days, 8 hours in 1894. Three years later, the ss. *Kaiser Wilhelm der Grosse*, of 14,349 tons, completed the longer trip from Southampton to New York in six days, while in 1903 the ss. *Deutschland*, of 16,502 tons, steamed from Cherbourg to New York in 5 days, 12 hours. It was not until the *Lusitania* and *Mauretania* made their appearance in 1907 that any real advance was achieved. The latter, of 30,696 tons, set up a record of 4 days, 10 hours, 41 minutes from Queenstown to New York in 1909. Fifteen years later, in 1924, the *Mauretania* established a new record of 5 days, 1 hour, 49 minutes from New York to Cherbourg. Then came the *Bremen*, in 1929, with a new record of 4 days, 18 hours, 17 minutes from Cherbourg to New York, which the *Mauretania* was unable to surpass, although she lowered her own previous mark in the attempt. Not long after the *Europa* made her bid for recognition on her maiden trip.

Auld Lang Syne

GLIMPSES into Customs methods employed in other days afford interesting contrast to those in use at present. The *Editor* has to hand a small volume bound in black leather and filled with the copperplate handwriting of a forgotten age, described on the fly-leaf as an "Establishment Book for the year 1845." This little book contains a list of the ports in the Province of Canada, 63 in number, also principal officers at each port, date of each appointment, age of appointee, salary, amount of security deposited, name of surety, distance of each port from its nearest neighbouring port. Under the heading "Collections since the Union," total collections at each port are given for the years from 1841 to 1846 inclusive. Revenue taken at some of the principal ports for the year 1841 was as follows:—Montreal, William Hall, Collector, £110.481; Quebec, Henry Jessop, Collector, £57.741; Toronto, Robert Stanton, Collector, £6.720; Windsor, £380; Hamilton, £2,978; Goderich, £53; Cobourg, £1,005; Chatham, £296; Brockville, £889; Belleville, £703.

The Customs staff at Montreal in those days comprised 8 officers, and the staff at Quebec 5 officers. The yearly salaries of Collectors ranged from £75 to £100 at the smaller ports and from £300 to £500 at the larger ports. The salaries of Surveyors and Landing Waiters ranged from £50 to £200. The port of Quebec, however, was an exception; there the Surveyor received a salary of £500; the Chief Landing Waiter £350, and the Collector £1,000.

Towards the close of the book appears a list of twelve names of Preventive Officers newly appointed from the ranks of the 71st Regiment. These officers were stationed at Main Land, Wolfe Island and St. John's Island. On the last page is an entry scribbled in pencil which is not unfamiliar in political parlance, even to-day. It reads: "open a list for 'expectants.'"

An Exile from Home

THE love of home and country is still strong in the hearts of many of those who leave them. Among letters which pour into the Department by hundreds daily, was one from a Canadian who had been living in the United States with his family for some years, but was now contemplating a speedy return. The letter read in part:—

> Sir and Gentlemen, we are hungry for the sight of our own flag and home, and the sounding strain of music "The Maple leaf for ever." We have wandered from home, but the heart is yearning, and knows no rest and will have no peace until underneath its own British flag. Therefore, Gentlemen, we trust that we shall soon be back home. We hope and trust that all representatives of our beloved Canadian Government will put out their arms and say "Welcome Home."

A Human Interest Story

TIME in its ceaseless flight brings many changes. Recently there came to the *Editor's* desk an old scrap book, all tattered and torn, dealing with Customs business at Paris, Ontario. It is full of touches of human interest. In it the Collector pasted official letters, documents, reports and memoranda as they came to hand, according to date. Filing of official correspondence was evidently done in a primitive way in 1865, and the volume begins on the back page.

Little dramas and an occasional tragedy are revealed by these musty pages. The actors have long since departed, but the human interest attaching to their doings remains. One such story is depicted by several letters addressed to F. H. Haycock, Collector at Paris, by R. S. M. Bouchette, Commissioner of Customs and Excise, and Thomas Worthington, Assistant Commissioner. These letters, written in impeccable long-hand, reveal the sad little story of an office safe, sad because it ended so unhappily. This episode required twenty months for its enacting, and had to do with the expenditure of $40. The curtain was finally rung down on the authority of the Acting Minister of Finance.

It appears that the Collector at Paris had written headquarters requesting a new safe. In answer he received a letter from the Commissioner, dated August 31st, 1865, which read in part:—

> As regards the safe, it will be necessary for you to inquire and inform me whether the safe now in your possession could not be repaired and at what costs.

Inquiry was made, and the Department was informed that the safe could be repaired by Messrs. J. & J. Taylor of Toronto, for the sum of $25. Consequently, on September 18, the Assistant Commissioner duly authorized the Collector to have the strong-box overhauled, and to charge the Government with the costs.

Four months elapsed. The next letter posted in the book was signed by the Commissioner, dated January 24, 1866. It appeared that Messrs. J. & J. Taylor had previously given too modest an estimate on the cost of repairs, and that now the sum quoted would have to be $40. Accordingly Mr. Bouchette authorized this increased expenditure.

In the ordinary course of events the whole matter would have ended here, but for the intervention of a slight mishap. The $40 sent by the Collector in payment of the account was lost in transmission. It had not been registered so, of course, the Collector held no receipt. He straightway appealed to the Department and received from the Commissioner a reply, dated February 18, 1867, which is quoted in part as follows:—

> I have to inform you that, as it appears that no registration of the letter took place as should have been done and of which you should hold a receipt, the Department will have to look to you for the amount as the case now stands.

Slowly but inevitably the little tragedy drew to a close. Once more appeal was made by the Collector, evidently this time to the Department of Finance, for a communication from the Commissioner of Customs and Excise, dated May 3, 1867, quotes the final decision of the Acting Minister of Finance to the effect that no change from the previous decision could be expected, but that the Collector would have to pay to the uttermost farthing.

As the curtain rings down upon this little scene, unearthed from the faded files of olden days, there comes to the *Editor* a wistful sense of sympathy for this old fellow worker, who strove so valiantly to avoid the consequences of his own mistake.

* * HERE AND THERE * *

Breweries are usually very ordinary, commonplace affairs, devoid of historical associations. Not long ago, however, the *Editor* visted the vaults of Canada's first brewery, built in old Quebec city in 1668 by *Intendant Talon* on the site where to-day stands the Boswell Brewery. Soon after arriving in New France in 1665 the first Intendant set about the construction of a brewery, deeming a plentiful supply of beer the greatest safeguard against over-indulgence in wine and brandy. Before beginning operations, *Talon* wrote to *Colbert*, General Comptroller of finances under Louis XIV, apprising him of his plans. *Colbert* approved of the idea, not only on economic grounds but because "the vice of drunkenness would thereafter cause no more scandal; by reason of the cold nature of beer, the vapours thereof rarely deprive men of the use of judgment." Talon's brewery was known as the *Brasserie du Roi*.

To-day, after the passage of two hundred and sixty years, there still remains a remnant of the original building. Seven underground vaults, two large and five small ones, are in a good state of preservation. The walls in places are eight feet thick.

The history of this old landmark in brief is as follows:—After functioning as a brewery for a few years it was converted into a military prison by *Frontenac* shortly after his arrival at Quebec in 1672. In 1686 it was made over into a Palace for the Intendants, by M. de Meulles. *Le Palais de l'Intendance* contained also offices and public meeting rooms for the Sovereign Council, courts of justice, vaults for the public archives and a jail. The Palace was destroyed by fire in 1713, reconstructed the following year, and again damaged by fire in 1726 and 1727. Despite these adversities, however, the Palace saw its period of greatest splendour during the tenure of office of the *Intendant Francois Bigot* from 1748 to 1760. It was finally destroyed in 1775 during the attack on Quebec of Arnold and Montgomery.

A collection of relics unearthed in the vicinity of the old building are on view to the public in one of the large vaults. These relics include several shells of 14 inches diameter, grape shot, cannon balls, bar shot, a military bit, military buttons, an Indian tomahawk of green stone, bayonets, sword blades, a pike head, besides portions of a chandelier, tiles, etc.

A bronze tablet has been placed on the brewery building by the Historical Society of Quebec, setting forth the foregoing historical data.

Departmental correspondence often contains humorous touches as the following little story, received from D. J. Scott, Collector at Winnipeg, indicates. A shipment of day-old chicks which arrived at that port was indignantly refused by the importer when he learned that the duty, plus tax, amounted to more than the cost of the chicks. The refusal was couched in the following terms:—

> The Customs can keep the chicks, and the Government can go into the raising of chickens. Whoever the Customs official is who was responsible for the hold-up is just one great bonehead, and that is my opinion of the Government, and the whole Customs staff.

Jewellery is being fashioned from semi-precious stones found in the Winnipeg River district in Manitoba. These include sandstone, moonstone, jade, rose quartz, aquamarine, golden beryl, white beryl and sapphires. These are being mounted in Manitoba gold, and are proving very attractive to visitors to the province.

The site of the first cheese factory in Canada, located in Oxford County, Ontario, will be marked with a cairn as an historic site. There are now more than 2,800 factories in Canada making butter or cheese, and the cheese production exceeds 150,000,000 pounds yearly.

TOURIST TRAVEL IS NOT DECLINING

Mid-season Summary Shows Heavy Movement

THE tourist season is now at its height, and Customs officers at frontier ports of entry and at all international bridges and ferries are busily engaged in speeding visiting touring parties on their holiday way. Despite prevailing business conditions the flow of travel Canada-wards so far this season compares favourably with that of other years. The following summaries, contributed to the REVIEW by Collectors and other officers, show the mid-season volume of travel.

BRISK AT THE FALLS

W. S. Byers, Collector at Niagara Falls, Ontario, informs the REVIEW that over seventy-three thousand automobiles and other vehicles crossed the Lower Arch and Falls View bridges at Niagara Falls and the Queenston bridge in the six-day period, July 1-6, 1931. Of this number United States cars totalled 55,046; inwards 27,513, outwards 27,533. Canadian cars 16,076; inwards 8,006, outwards 8,070. Other vehicles 2,198; inwards 987, outwards 1,211. Passengers in the six-day period numbered 346,682; inwards 170,004, outwards 176,678. Traffic was especially heavy on Saturday, July 4. The streams of traffic were kept moving, however, with only slight evidence of congestion at times in the afternoon.

Touring permits issued in the first six days of July for United States automobiles for periods up to 60 days totalled 8,903. This figure is slightly in advance of the total for

Niagara Falls is one of the favourite tourist spots which draws thousands of sightseers from all parts of Canada and the United States. This view from the air of the Canadian and American falls and the Falls View bridge was furnished the *Review* by W. S. Byers, Collector at Niagara Falls.

This photograph gives an idea of the traffic conditions in the vicinity of Niagara Falls. Sometimes the lines of automobiles extend long distances.

the corresponding period of last year. Permits issued for Canadian cars leaving Canada numbered 1,328.

A summary of the traffic over the three bridges in the six months period, January 1 to June 30, 1931, gives the following:—

United States automobiles entering Canada under 60-day touring permits, 43,649; for 24 hours or less, 207,209; for periods up to six months, 13; automobiles for other than touring purposes, inwards 533; all other vehicles, inwards 97,325; total of all vehicles inwards, 448,729. Total of all vehicles outwards, 349,667.

Permits issued for Canadian cars outwards, January 1 to June 30, 33,248. United States automobiles entering and leaving Canada via the two bridges at Niagara Falls and the Queenston bridge during June, 1931, numbered 130,698, inwards 65,631, outwards 65,067; Canadian automobiles numbered 66,282, inwards 32,937, outwards 33,345; other vehicles 10,466, inwards 5,042, outwards 5,444; passengers 903,837, inwards 448,180, outwards 455,657.

Touring permits inwards issued during the month for United States automobiles for stays up to 60 days numbered 16,944; for 24 hours or less 49,252. Touring permits for Canadian cars leaving Canada totalled 5,065.

MUCH TRAVEL AT WINDSOR

A heavy increase in tourist travel is reported from Windsor, Ontario. A comparison of traffic figures for vehicles entering and leaving via the Ambassador Bridge, the Detroit-Windsor tunnel and the ferry, furnished the Review by A. H. Delziel, Collector, for the six months period, January 1 to June 30, 1931, with totals for the corresponding period of last year, shows that 67,000 more United States automobiles reported inwards this year than last, and that 69,058 more United States automobiles reported outwards. Totals for the first six months this year were as follows:—

United States automobiles inwards on 60-day permits, 83,732; on 24-hour permits, 529,215; on 6-months bonds, 37; automobiles inwards on travellers' vehicle permits, 1,809; other vehicles inwards, 408; Canadian automobiles outwards for touring purposes, 15,758; total number of automobiles inwards in the six months period, 615,201, outwards 608,095.

In the first six days of July this year 11,569 touring permits for periods of 60 days were issued for United States automobiles. The total number of automobiles inwards was 57,279, outwards 54,487.

The Ambassador Bridge, between Detroit and Sandwich, is a popular avenue of travel between Canada and the United States.

THROUGH WALKERVILLE

A total of 46,260 automobiles were reported inwards through Walkerville, Ontario, in the three months period, April 1 to June 30, 1931, and 39,200 automobiles were reported outwards, according to figures furnished the REVIEW by W. B. Ritchie, Sub-Collector. Six months bonds were issued for 64 United States cars. Permits for 60-day periods issued for United States cars totalled 4,077; permits for 24-hour periods, 635. Travellers' vehicle permits totalled 250. Canadian automobiles outwards for touring purposes numbered 1,613. Total number of passengers inwards 100,091, outwards 109,033.

In the six days from July 1 to July 6, inclusive, 5,370 automobiles reported inwards through this outport and 5,110 automobiles reported outwards.

THROUGH SARNIA

Thousands of tourists enter Canada each year via Sarnia, by ferry from Port Huron, Michigan. Automobile traffic by ferry for the two months, April and May, 1931, totalled 30,785 automobiles, inwards 15,515, outwards 15,270, according to figures supplied the REVIEW by S. A. Cole, Collector. The daily average for the two months period was 505 automobiles. Touring permits issued at Sarnia for United States automobiles for periods up to 60 days numbered 5,986; for 24 hours or less 5,658. Six permits were issued for stays up to 6 months. Permits for Canadian automobiles outwards numbered 1,791. Duties and taxes collected at the ferry in the two months amounted to $2,534.

This photograph shows Sarnia harbour with the ferry and Customs office. Many tourists cross to Canada from Port Huron over the ferry.

AT SAULT STE. MARIE

At Sault Ste. Marie, Ontario, tourist travel so far this year has been heavier than for the same period of last year. A statement furnished the REVIEW by M. Laughton, Collector, shows that from January 1 to June 30, 1931, touring permits issued for United States cars for periods up to 60 days numbered 864;

for periods of 24 hours or less, 3,935. Touring permits for Canadian cars outwards numbered 295. From July 1 to July 6, inclusive, 1.219 tourists' automobiles were reported inwards through this port.

THROUGH PRESCOTT

A summary of tourist travel through Prescott, Ontario, for the three months, April 1 to June 30, 1931, furnished to the REVIEW by the Collector, J. B. White, shows that a total of 15,408 automobiles, inwards and outwards, were handled by the Customs staff. This total was made up as follows:—United States automobiles inwards 5,690, outwards 5,568; Canadian automobiles inwards 2,008, outwards 2,142. Touring permits issued for United States cars for periods up to 60 days numbered 3,633; for 24 hours or less 2,057. Touring permits issued for Canadian cars outwards numbered 1,557. The total number of passengers carried was 127,631; inwards 70,033, outwards 57,598.

During the six days from July 1 to July 6 the tourist traffic through Prescott totalled 2,656 automobiles, inwards 1,364, outwards 1.292; passengers carried 11,716, inwards 6,516, outwards 5.210. In this six-day period 1,039 touring permits for stays up to 60 days were issued for United States automobiles. Of this number 438 were issued on July 4.

BUSY AT PEACE BRIDGE

Saturday, July 4, 1931, proved to be one of the busiest days ever experienced by Customs officers at the Peace Bridge, which connects Fort Erie, Ontario, with Buffalo, New York. According to figures submitted to the REVIEW by F. T. Pattison, Collector at Bridgeburg, 27,312 cars, inwards and outwards, were handled by the Customs-Excise staff at Bridgeburg on that day. For the three-day period, July 3, 4 and 5, traffic over the bridge totalled 62.262 automobiles, an average of over 20,000 automobiles a day.

Automobile traffic over the Peace Bridge in the three months, April, May and June, 1931, amounted to 686,322 cars. This represents a slight decrease compared with the corresponding period of last year when a total of 711,031 cars crossed the bridge.

This photograph furnished the *Review* by F. T. Pattison, Collector at Bridgeburg, shows the surge of automobile travel over the Peace Bridge from the United States over the long Dominion Day and "Fourth" week end. The photograph was taken on July 4. In the three day period July 3, 4 and 5, an average of over 20,000 automobiles a day were handled by Canadian Customs officers at the Peace Bridge.

HEAVIER AT ROCK ISLAND

Travel through Rock Island, Quebec, on the Vermont border, in the first six months of 1931, was slightly heavier than in the corresponding months of last year, in spite of the fact that the main highway through Rock Island is under repair. According to figures submitted to the REVIEW by E. J. Struthers, Collector at Rock Island, totals for foreign traffic inwards for the six months were:—

Touring permits issued for periods up to 60 days, 5,614; for 24 hours or less, 23,669;

travellers' vehicle permits 205; permits for other vehicles 802.

For the first six months of 1930 the totals were:—

Touring permits issued for periods up to 60 days, 6,776; for 24 hours or less, 23,606; travellers' vehicle permits 259; permits for other vehicles 509.

The volume of tourist travel at Rock Island, Quebec. over the Dominion Day and Fourth of July holidays was heavy. Derby Line, Vermont, and Rock Island, Quebec, are joined by one street, as shown in the photograph. The Rock Island Customs office is at the left of the photograph, while the building at the end is in Derby Line.

During the busy holiday period from July 1 to July 6, Mr. Struthers states that lineups were a common occurrence. A large number of employees from New England mills, many of which close down for the first two weeks in July, take an annual trip to Canada, entering by way of Rock Island. Touring permits issued in the six-day period for United States automobiles for stays up to 60 days totalled 1,642; for 24 hours or less, 2,116.

At Noyan

Travel through the outport of Noyan, Quebec, in the first half of 1931 was heavier than for the corresponding period of last year. J. H. Stuart, Sub-Collector, informs the Review that 9,854 automobiles, inwards and outwards, reported through Noyan in the three months period from April 1 to June 30; an increase of 2,274 automobiles over the same months of 1930. Ten years ago tourist traffic figures totalled less than 400 cars a year through this outport. From July 1 to July 5 this year 1,545 cars, inwards and outwards, were reported.

Noyan receives the traffic of the Vermont Island Route No. 2, a popular highway for United States tourists bound for Montreal or Quebec. This highway terminates at Alburgh, Vermont, which is just across the international border from the Canadian outport.

Through Philipsburg

Again this year foreign tourist traffic is entering Canada through the outport of Philipsburg, Quebec, in increasing numbers. In the three months period, April to June, 20,009 United States automobiles entered on 60-day permits at this point. United States automobiles outwards numbered 19,517. Foreign traffic on 24-hour permits totalled 797 inwards and outwards. Touring permits issued for Canadian cars outwards numbered 3,148. Returning Canadian cars numbered 2,904; Canadian cars inwards and outwards on 24-hour permits 3,808; number of passengers through Philipsburg in the three months period, inwards 75,575, outwards 74,834. The three omnibus lines operating through Philipsburg made a total of 139 trips inwards and 148 trips outwards.

Philipsburg, Quebec, is an important frontier point of entry for United States tourists. This photograph, furnished by A. H. Merritt, Sub-Collector, shows automobiles passing Customs on July 4, 1931.

In the six-day period, July 1-6, 1931, 3,557 United States automobiles were entered through this outport on 60-day permits, and 3,312 United States automobiles were reported outwards. Permits issued for Canadian cars outwards numbered 545. Returning Canadian cars numbered 497. The total number of passengers inwards and outwards for the six-day period was 25,069. A. H. Merritt is Sub-Collector at Philipsburg.

At Cantic, Quebec

R. L. Derick, Sub-Collector, at Cantic, Quebec, reports that a total of 22,599 automobiles, inwards and outwards, passed through that outport in the six months from January 1 to June 30, 1931. This total was made up as follows:—United States automobiles inwards 9,425, outwards 7,882. Canadian automobiles inwards 2,815, outwards 2,477.

In the six-day period, July 1-6, United States automobiles inwards totalled 1,626, outwards 1,033; Canadian automobiles inwards 292, outwards 247; total traffic inwards and outwards, 3,198.

Increase at Lacolle

Nearly one thousand more United States automobiles entered Canada through the outport of Lacolle, Quebec, on the King Edward highway, via Rouse's Point, in the three months April, May and June, 1931, than in the corresponding months of last year. A detailed summary of vehicular traffic entering and leaving Canada at this point for the first three months of the present fiscal year shows the following:—

Total number of vehicles 42,915, made up of United States automobiles 28,944, inwards 12,958, outwards 15,986; Canadian automobiles 11,875, inwards 5,718, outwards 6,157; other vehicles 2,096, inwards 1,048, outwards 1,048. The total number of passengers inwards and outwards was 156,406.

During the first five days of July, 1931, traffic inwards and outwards through Lacolle numbered 8,791 vehicles, an increase of 588 over the corresponding period of last year. In the five days period United States automobiles numbered 6,346, inwards 3,132, outwards 3,214; Canadian automobiles 2,327, inwards 1,122, outwards 1,205; other vehicles 118, inwards 59, outwards 59, Passengers, inwards and outwards, numbered 30,591. W. J. Young is Sub-Collector at Lacolle.

IN NEW BRUNSWICK

Motor tourist travel in New Brunswick this year continues to show an increase over that of 1930. An increase is indicated of 27 per cent in June, 1931, over the corresponding month last year.

The early opening of the highways in New Brunswick this year accounted for an unusual increase in motor travel during May, while in June the returns at 24 ports of entry along the International boundary show that 12,586 cars came into New Brunswick for the period exceeding 24 hours and up to 60 days. These returns show an increase in the number of cars coming into the Province for a period of less than 24 hours, the figures for June, 1931, being 283,758 as compared with 216,533 in June, 1930.

During the month of June, 1930, 9,903 cars entered the province for the period longer than 24 hours, but permits were issued for the month of June, 1930, to some 2,683 additional motorists for stops of periods up to 60 days.

Formerly there was no great noticeable tourist traffic into New Brunswick until after July 4, but the figures to date this year indicate a volume that is almost as large as the entire season produced in years gone by. Since the first of July the traffic has been somewhat heavier than last year and at Richmond Road, St. Stephen, Grand Falls and Edmundston this year the traffic on July 4 was heavy.

Through St. Stephen

Increases in tourist travel through the port of St. Stephen, N.B., a popular gateway for United States tourists entering the Maritimes, for the six months period, January 1 to June 30, 1931, compared with the corre-

St. Stephen, New Brunswick, on the St. Croix river, is opposite the town of Calais, Maine. This photograph shows the Ferry Point bridge connecting the two towns. Many United States tourists enter Canada at this point.

sponding period of last year, is shown in the following summary:—

Touring permits issued for United States automobiles for stays up to 60 days, 1931—2,772; 1930—2,328. For 24 hours or less—1931, 325; 1930, 457. Local crossings inwards—1931, 294,497; 1930, 202,903; outwards—1931, 298,602; 1930, 198,644. Permits issued for Canadian automobiles outwards—1931, 406; 1930, 387.

During the first four days of July this year touring permits issued for United States automobiles for periods up to 60 days numbered 567; for 24 hours or less 32. Local crossings totalled 26,650, inwards 13,778, outwards 12,872. Permits for Canadian automobiles outwards numbered 32.

At St. Leonard

At the outport of St. Leonard, New Brunswick, 1,151 United States automobiles were reported inwards on 60-day touring permits in the six months between January 1 and June 30, 1931. On 24-hour permits 540 United States automobiles were entered, and on travellers' vehicle permits 55 United States automobiles were entered. Other vehicles inwards totalled 8,428; local traffic inwards 15,702. Canadian automobiles outwards for touring purposes numbered 35; other vehicles outwards 8,134; local traffic outwards 13,716. The total number of automobiles and other vehicles inwards was 25,876, outwards 21,885; total number of passengers inwards 121,632, outwards 130,178.

BROOKLYN COURT
G.R.
CANADA CUSTOMS A
IMMIGRATION OFFIC

Pacific Highway on the International boundary is a leading point of entry for tourists into British Columbia. On the right of the photograph is the Customs and Immigration office.

IN BRITISH COLUMBIA

Foreign automobile travel through Pacific Highway, B.C., for the first six months of 1931, showed a slight decrease compared with figures for the corresponding period of last year. From January 1 to June 30, 1931, a total of 30,418 foreign cars entered Canada at this point, while 30,945 foreign cars reported outwards. Canadian automobiles inwards numbered 24,723, outwards 25,474; passengers inwards 188,819, outwards 198,035.

At Boundary Bay

Canadian automobile travel at Boundary Bay, B.C., is far heavier than foreign traffic. Canadian automobiles for the six months period totalled 12,874, inwards and outwards; foreign cars inwards numbered 4,751, outwards 4,713; passengers inwards 60,379, outwards 60,245. On Dominion Day 1,055 Canadian automobiles with 4,819 passengers reported inwards and outwards.

At Douglas

At Douglas, B.C., foreign automobiles reported inwards during the six months period numbered 7,110, outwards 5,933. Canadian automobiles inwards numbered 8,040, outwards 7,119; passengers inwards 48,466, outwards 40,635.

AT EMERSON, Manitoba

Increased tourist travel through the port of Emerson, Manitoba, in the six months period, January 1 to June 30, 1931, is reported by N. McDougall, Collector. United States automobiles inwards in the six months period this year totalled 9,819; Canadian automobiles outwards, 5,476. During the first six days in July, 1,271 United States cars were entered through this port; Canadian cars outwards numbered 796.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the four months of the fiscal year July, 1930 and July 1931. Decrease marked*.

Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	35,638 51	28,225 81	* 7,412 70
Halifax........	556,264 10	650,112 95	93,848 85
St. John.......	449,704 93	386,514 40	* 63,190 53
Quebec........	992,678 63	729,941 65	* 262,736 98
Montreal......	19,557,008 39	15,627,917 79	* 3,929,090 60
Ottawa........	2,386,177 55	2,189,136 50	* 197,041 05
Kingston......	155,873 94	116,273 33	* 39,600 61
Belleville......	460,319 67	234,844 48	* 225,475 19
Toronto.......	16,663,774 86	13,075,091 76	* 3,588,683,10
Hamilton......	5,096,684 20	3,752,330 33	* 1,344,353 87
London........	5,884,786 06	3,928,881 56	* 1,955,904 50
Ft. William....	255,256 74	138,535 20	* 116,721 54
Winnipeg......	2,965,579 38	1,594,136 25	* 1,371,443 13
Regina........	509,085 95	101,947 54	* 407,138 41
Saskatoon.....	191,695 93	119,650 72	* 72,045 21
Prince Albert..	37,116 73	26,399 53	* 10,717 20
Calgary.......	1,394,630 13	1,010,970 25	* 383,659 88
Edmonton.....	350,847 85	313,051 09	* 37,796 76
Vancouver.....	4,372,458 72	3,097,079 78	* 1,275,378 94
Yukon.........	19,929 65	8,371 64	* 11,558 01
Head Office...	1,579 99	2,170 20	590 21
Total........	62,337,091 91	47,131,582 76	*15,205,509 15

CHANGES IN PORTS

The following changes in the list of Ports, Outports and Preventive Stations, became effective on and after the 1st July, 1931:

Canning, N.S., an outport and warehousing port under the survey of the port of Kentville, closed.

Guysboro, N.S., an outport and warehousing port under the survey of the port of Canso, closed.

Little Bras D'Or, N.S., a Preventive station under the survey of the port of North Sydney, closed.

ST. HUBERT AIR HARBOUR

Aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, for June, 1931, numbered 51, outwards 50; passengers inwards 36, outwards 68; baggage inwards 41 pieces, outwards 78 pieces; bags of mail inwards 493 (8,515 pounds), outwards 182 (1,218 pounds); express parcels inwards 7.

Aeroplane parts valued at $153 were imported during the month.

QUANTITIES OF CIGARETTES SEIZED IN JUNE

SEIZURES by the Customs-Excise Preventive Service for June, 1931, numbered 385, made up of Customs 228, Excise 157. For June, 1930, seizures numbered 405, Customs 281, Excise 124. An outstanding feature of the month's record was the large number of cigarettes seized, totalling 241,930. Of this number 214,660 cigarettes were taken in Quebec and 23,510 cigarettes in Ontario. Seizures of cut tobacco also were very heavy, amounting to 9,003 pounds, all of which, with the exception of 10 pounds, was taken in Quebec. Liquor seizures for the month reached the high total of 4,972 gallons, the larger part of which, namely 3,016 gallons, was taken in British Columbia. In Nova Scotia 1,192 gallons of liquor were seized. Beer seizures totalled 692 gallons; Quebec taking first place with 498 gallons seized and Ontario coming next with 111 gallons seized. Forty-four complete stills were seized, 10 of these were taken in Saskatchewan, and 10 in Quebec. Other seizures for the month were: alcohol 2,640 gallons, automobiles 31, vessels 6, aeroplanes 1.

Seizure proceeds for June amounted to $42,474; Customs $29,843, Excise $12,631. The largest amounts were derived from deposits, totalling $23,665; court fines, totalling $12,010; sale of goods, totalling $4,936. Seizure proceeds for June, 1930, amounted to $28,274.

SEIZURES BY PROVINCES

Seizures for the month by provinces were:—Prince Edward Island, Customs 14, Excise 3; Nova Scotia, Customs 26, Excise 5; New Brunswick, Customs 18, Excise 4; Quebec, Customs 65, Excise 36; Ontario, Customs 44, Excise 27; Headquarters (Ottawa), Customs 8, Excise 8; Manitoba, Customs 11, Excise 14; Saskatchewan, Customs 19, Excise 43; Alberta, Customs 7, Excise 13; British Columbia, Customs 16, Excise 4.

THREE MONTHS PERIOD

For the three months period, April 1 to June 30, 1931, seizures totalled 1,106; made up of Customs 589, Excise 517. Quebec led the other provinces with a total of 281 seizures; Ontario came next with 259 seizures, and Saskatchewan third with 166 seizures. Included amongst the seizures for the three months period were: 6,868 gallons of spirits, 5,131 gallons of alcohol, 1,150 gallons of beer, 283 ounces of narcotic drugs, 124 cigars, 341,461 cigarettes, 9,542 pounds of tobacco, 145 complete stills, 79 automobiles, 14 vessels.

Seizure proceeds for the three months amounted to $122,244.

BIG SEIZURE OF LIQUOR

Another rum-running venture was brought to a sudden close recently by the discovery of a large *cache* of contraband liquor and alcohol at Klaskino Inlet, on the west coast of Vancouver Island, B.C., by officers of the Customs-Excise Preventive Service. Learning of the general location of the *cache*, officers M. F. MacDonald and George Warwick proceeded in the motor vessel *Chamiss* from Vancouver to the head of the inlet. There they found a large motor-boat anchored about sixty feet off shore, its decks covered with alcohol drums and sacks of liquor. A rowboat was drawn up on the beach and four men were transporting sacks and tins to it from the woods. As the *Chamiss* came up the Customs officers ordered the four men on shore to come aboard for investigation. Two of the men, however, made a dash for the woods and disappeared. The remaining two were arrested and their boat was seized. The sacks of liquor and drums of alcohol found on the beach, and in the *cache* in the woods, were transferred to the *Chamiss* which then returned to Vancouver with the boat in tow.

The seizure included besides the motorboat and equipment 418 bags of assorted liquors in bottles and 430 gallons of alcohol.

NEWS AND COMMENT

Montreal: The death took place in Montreal on July 21, 1931, of Francis O'Neill Dillon, who was for several years attached to this port. When Mr. R. S. White, formerly Collector and now Member of Parliament for Mount Royal, was in charge of the port, Mr. Dillon was his Secretary, and later joined the staff of Appraisers. More recently Mr. Dillon formed a firm of Customs House Brokers in Montreal which he conducted successfully. During his years of service Mr. Dillon earned the esteem of his fellow-workers, by whom his death in his 43rd year is deeply regretted.

Saint John, N.B.: The first contracts for restoration of the port facilities at West Saint John, recently destroyed by fire, have been let, and work is starting immediately. The contracts are for the restoration of berths 5, 6, 7 and 14, 15, 16, the work being divided between two firms who will remove debris and place the wharves in proper condition for the erection of steel and concrete sheds.

There will be a lot of additional construction work to be got under way shortly in order that the West Saint John port facilities may be restored before the busy season next winter.

London, Ont.: The Customs-Excise staff at London, Ontario, tendered a banquet recently to O. H. Talbot, Collector, who retired on June 28 after 43 years service. Mr. Talbot was presented with an electric clock with Westminster chimes, bearing a gold plate suitably engraved, and with the dates 1888-1931.

C. E. A. Webbe who has also been in the service 40 years, was chairman, and the presentation was made by W. H. Down. Mr. Talbot gave an address reviewing his years of service, and the many incidents and changes which had taken place during that period.

Among the invited guests were Mr. C. H. Elliott, former Collector, now in his 88th year, and Mr. J. C. Brady, former Customs officer, now in his 89th year.

Halifax, N.S.: The *Majestic* of the White Star Line, largest vessel afloat, together with the *Olympic* and *Britannic* of the same line, will make tourist trips to Halifax this season, and round out an imposing list of Atlantic liners scheduled to make Nova Scotia's capital a port of call this year. The *Majestic* makes two trips from New York, the *Olympic*, three trips, and the *Britannic*, two trips. The White Star vessels will arrive at Halifax at 6 a.m. and start the return journey to New York the same evening.

Other steamships booked to make short tourist trips from New York to Halifax this year are the "Big Three" of the Cunard Line, the *Berengaria*, *Aquitania*, and *Mauretania*, as well as the *Belgenland* of the Red Star Line, the *France* and *Paris* of the French line, and the *Iroquois* and *Shawnee* of the Clyde Mallory Line. Total sailings from New York to Nova Scotia, during July and August, will number, it is estimated, over one hundred, which includes regular steamship calls to Halifax and the special summer service from New York to Yarmouth.

Kingston, Ont.: June 11 will go down in history as marking an event of great significance in the development of navigation on the Great Lakes, for on that date the steamship *Noronic*, largest passenger vessel on the Great Lakes, berthed at Kingston after having made her way down from the upper lakes through the new Welland Canal. The significance of the event lies in the fact that the steamer was completing a cruise into waters from which she and other vessels of considerable size had previously been barred by the Niagara escarpment. The *Noronic* made its historic trip through the new Welland Canal a few days in advance of the general opening to all vessels of under 450 feet in length. The *Noronic's* length of 362 feet and beam of 52 feet entirely precluded passage through the old Welland Canal with its locks 274 feet in length and 45 feet wide. The new Welland Canal provides locks with a usable length of 820 feet and 80 feet in width, while the navigable depth in the new canal will be a minimum of 25 feet which compares with a depth of 14 feet in the old canal.

Vancouver: Tourists who like a real thrill, and a setting of incomparable beauty and grandeur, should take a motor drive through the Yoho Valley in Yoho National Park, British Columbia. This valley is fourteen miles long and more than one mile deep, walled in by almost perpendicular mountains covered with primeval forest. Six waterfalls leap down the mountain side within a distance of ten miles, some of them ending in a cataract of spray. The most spectacular of all is Takakkaw, which in three different drops falls to the floor of the valley, 1,650 feet from its crest above.

There are several other spectacular drives in the other national parks of Canada in the Canadian Rockies, notably from Banff to Lake Louise or vice versa, through wide stretches of Jasper National Park, and at Waterton Lakes Park.

* * THE QUESTION BOX * *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) A United States bus line runs between Fargo, N.D., and Winnipeg, Man. This vehicle is of course bonded, and E. 50B issued. Persons leaving Winnipeg purchase ticket to Fargo in United States. Are the passengers allowed to get off the bus when it stops at Emerson for Customs, and whose duty is it to see that they go on to the destination for which they purchased ticket, which place is Fargo, North Dakota?

(2) If an officer reaches the age of 65 years, say in March, 1932, may his date of retirement be advanced by reason of period of sick leave not taken?

(3) Is retirement leave granted before or after the date of superannuation?

The answers are:—

(1) A United States bus line operating internationally between Winnipeg, Manitoba, and Fargo, North Dakota, is not permitted to take on passengers at one point in Canada and discharge those passengers at another point in Canada without payment of duty on the vehicle, and motor buses so used are subject to seizure. It is not the duty of an officer of Customs to require passengers on transportation lines to proceed to the destination to which their ticket reads, but it is the duty of Customs officers to report as a seizure any vehicle not Canadian manufactured, or duty paid, which takes on passengers at one point in Canada and discharges the same passengers at another point therein, as this transportation involves local use of the vehicle which renders it subject to duty.

(2) Retirement is optional at sixty-five years and compulsory at seventy. Sick leave is granted with a view, not to the termination of an employee's services, but to its resumption and continuance, and the plain object of the sick leave regulations is to enable the granting of leave to an employee in order that he may be restored to health and thus enabled to resume the discharge of his duties in the Service. No notice is taken of the fact that an employee has not exhausted his sick leave credit other than to use it as a basis for computing his retiring gratuity.

(3) Under authority of the National Revenue Act, retiring leave is abolished so far as this Department is concerned, and a gratuity equal to the amount of pay which an employee would have received if he had been granted such leave of absence, is paid in lieu thereof. The retiring gratuity for which an officer is eligible is paid as on the date of his retirement, provided such retirement has been approved by Council.

These questions will be dealt with in the next number:—

(1) Are Collectors authorized by any Memorandum or Circular to charge a fee for copy of manifest, requested by an importer?

(2) Who was the first Minister of Customs after Confederation, and who was the first Minister of Inland Revenue?

THE LETTER BAG

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

TOURISTS' OUTFITS

An officer at a Saskatchewan border port writes:—

In an article on Page 4 of the June REVIEW, headed *Generous Customs Treatment For Tourists*, it is stated "deposits had been required in respect of guns, cameras, etc." Further on in same paragraph is the statement "are admitted without deposit." Please give number of Memorandum referring to admission without deposit.

Memo. 197, Supplement 3, March 9, 1931, reads:—"Imported sound motion and motion picture camera outfits are now dutiable each time of importation without provision for refund upon subsequent exportation."

Does this Memorandum apply to above articles when brought in by tourists or merely when brought in for commercial purposes?

Editor's Note.—Memorandum No. 88 sets forth in detail the regulations with respect to the temporary admission of tourists' outfits and travellers' baggage referred to in the third paragraph of the article on page four of the June issue of the National Revenue Review.

Section one deals with tourists' outfits, of which subsection (*a*) relates to articles admitted without deposit and subsection (*b*) to tourists outfits in respect of which a deposit is required.

It is the practice of the Department to regard as tourists' outfits motion picture cameras, the property of non-residents of Canada, which are brought in by them for their own use and not for any commercial purpose while visiting this country temporarily for health or pleasure.

It will be noted that cameras are admissible under subsection (*a*) of section one of the regulations, and, accordingly, no deposit is required.

REPORTING IN AND OUT

H. R. Beer, Sub-Collector, Killarney, Manitoba, writes:—

Mr. E. J. Struthers' recent suggestions in the REVIEW that Canadian and United States automobiles report only on the inward journey to Canada, may work well at points where the Canadian Customs office is on one side of the International boundary and the United States Customs immediately opposite, but where, as in the case of Killarney, Manitoba, and St. John, North Dakota, the Canadian office is twelve miles inland and the United States five miles inland, the suggestions present difficulties.

For instance, it is suggested the United States car does not report out, and enters Canada, but unless such car reports at Canadian Customs, there is no record of it on the United States side as having left, and in such cases neither Customs offices have any record. Again, if a Canadian car is allowed to proceed into the United States without reporting outwards on the Canadian side, and does not report on the United States side, what record can be kept? There is in this case eighteen miles in which a car could cross and recross without the knowledge of any Customs officer.

An Act to amend the Export Act, Sec. 8 ss. (*c*) provides:—"It shall be unlawful to make any entry for exportation of any intoxicating liquor, destined for delivery in any country into which the importation of such liquor is prohibited by law," which means such liquor cannot be exported, yet how will the Canadian officer know whether the owner of a car has liquor on board unless such car reports outward and, if suspected, a search made?

Officers along the boundary at this point would prefer that United States cars report out of the United States, and then they have a record if such car does not report back.

The present regulations governing report inwards and outwards, I believe, provide the most satisfactory method.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

June-July

ADDITIONS

Nova Scotia

Halifax: E. W. Carroll, L. H. Goodyer, Clerks, Grade 1.

Kentville (Port Williams): G. P. Starr, Sub-Collector of Customs and Excise, Limited Service.

Yarmouth: W. P. Doucette, G. H. Hopkins, Customs Excise Examiners.

New Brunswick

Woodstock (Grand Falls): J. A. Stacey, O.A.S., Customs Excise Examiner, Limited Service Outport.

(St. Leonards): Gustave Pelletier, Customs Excise Examiner, Grade 1 Outport.

Quebec

Quebec: J. F. Blanchet, Customs Excise Examiner.

(Bonne Esperance): Johnny Jones, Customs Excise Enforcement Officer.

(Riviere du Loup): J. L. G. Lapointe, Customs Excise Examiner, Grade 1 Outport.

St. Armand (Phillipsburg): Y. E. J. G. Corriveau. Customs Excise Examiner, Limited Service Outport.

St. Johns (Cantic): J. A. P. Lange, D. Lussier, Customs Excise Examiners.

(Clarenceville): A. L. Hunter, Customs Excise Examiner, Limited Service Outport.

(Lacolle): N. A. Regnier, Customs Excise Examiner.

(Roxham Road): Aime Dupuis, J. L. Lalanne, Customs Excise Enforcement Officers.

Ontario

Fort William: W. D. Wynne, O.A.S., Customs Excise Examiner.

(Pigeon River): R. E. Ree, O.A.S., Customs Excise Examiner.

Hamilton: T. F. Smith, O.A.S., Customs Excise Examiner.

Port Arthur: Robert Gray, Customs Excise Examiner.

Preventive Service

Daniel Campbell, Master Customs Patrol Boat *No. 10;* J. J. C. A. St. Pierre, Special Customs Excise Officer, Grade 1; John Titus, Customs Excise Enforcement Officer; G. W. Tompkins, Special Customs Excise Officer, Grade 1.

Inspection

Miss S. B. Querns, Stenographer, Grade 2.

Administrative

Miss E. I. Carter, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Canso (Whitehaven): Clement Grover, Customs Excise Enforcement Officer.

Halifax: P. W. Heffernan, Senior Customs Excise Examiner.

(Port Dufferin): V. G. Henry, Acting Customs Excise Enforcement Officer.

New Glasgow (Merigomish): T. B. Olding, Sub-Collector of Customs and Excise, Limited Service.

North Sydney (Little Bras d'Or): John DeVoe, C. J. Jessome, Customs Excise Enforcement Officers.

New Brunswick

Saint John: L. E. Tapley, Senior Customs Excise Clerk.

Woodstock (Edmundston): Leonide Cyr, X. Levesque, Customs Excise Examiners.

(St. Hilaire): D. A. Bouchard, Customs Excise Enforcement Officer.

Quebec

Montreal: Rodolphe Larose, Clerk, Grade 1.

St. Johns (Lacolle): C. J. Brunelle, Customs Excise Enforcement Officer.

Ontario

Hamilton: W. E. Dunn, Customs Warehouse Keeper; C. F. Farmer, Customs Excise Cashier; R. T. Land, Customs Appraiser (Divisional).

London: O. H. Talbot, Collector of Customs and Excise, Grade 5.

Port Arthur: Robert Gray, Customs Excise Examiner.

Sault Ste. Marie (Little Current): D. McGilvery, Sub-Collector of Customs and Excise, Grade 1.

Preventive Service

J. B. A. R. Belair, Special Customs Excise Officer, Grade 2; George Binet, Customs Excise Enforcement Officer; D. C. Brown, Special Customs Excise Officer, Grade 2; Abraham Finkelstein, Clerk, Grade 1; W. A. Fraser, Customs Excise Enforcement Officer; Thomas Mabe, Master Customs Patrol Boat *Whirl;* C. A. Paxton, Special Customs Excise Officer, Grade 2.

Administrative

J. Robert Duclos, Clerk, Grade 2; J. H. Marshall, Clerk, Grade 3; George O'Connor, Senior Customs Excise Checking Clerk; C. L. Wilson, Clerk, Grade 2.

PROMOTIONS

NOVA SCOTIA

HALIFAX: A. B. O'Leary, from Assistant Customs Appraiser to Customs Appraiser (Divisional).

NEW BRUNSWICK

FREDERICTON: F. P. Colter, from Assistant Customs Appraiser to Collector of Customs and Excise, Grade 3.

ST. ANDREWS: D. G. Hanson, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1 Port.

QUEBEC

MONTREAL: J. D. E. Brisbois, from Express and Postal Computing Clerk to Computing Clerk; B. T. Cato, from Customs Excise Clerk to Computing Clerk; J. R. A. Senecal, from Assistant Customs Appraiser to Customs Appraiser.

(Joliette): J. D. L. Gagnon, from Customs Excise Clerk to Sub-Collector of Customs and Excise, Grade 2.

ONTARIO

KITCHENER: Louis Feik, from Chief Customs Excise Clerk, Grade 4 to Collector of Customs and Excise, Grade 4.

LONDON: W. H. Down, from Chief Customs Excise Clerk, Grade 5 to Collector of Customs and Excise, Grade 5.

PORT ARTHUR: R. L. Northan, from Customs Excise Clerk to Express and Postal Computing Clerk.

TRAFFIC THROUGH CANALS

Traffic through the St. Lawrence canals during June amounted to 919,649 tons, which was 45,329 tons higher than in June last year, but below the average for that month in the previous four years. Wheat was lighter than last year by 42,963 tons, but barley increased by 82,848 tons and merchandise increased by 15.678 tons, exclusive of 17,207 tons of paper which was segregated for the first time. Anthracite coal increased by 12.474 tons, but bituminous coal declined by 41,287 tons.

Total traffic through the Welland Canal amounted to 1,015.469 tons as against 755,820 tons in June, 1930, and 1,037,501 tons in June. 1928, which was the record for that month. Wheat was lighter than in June last year by 13,821 tons, and corn decreased by 2.494 tons. Other grains increased, and oils and gasolene increased by 44,137 tons, bituminous coal by 87,186 tons, and iron ore by 34,566 tons. The major part of the iron ore was carried by rail in the days prior to the opening of the new canal.

BUSY YEAR AT QUEBEC

Summary of Customs-Excise Activities

CUSTOMS-EXCISE revenue collected at the port of Quebec for the fiscal year ended March 31, 1931, amounted to $4,889,050. For the previous year total collections were $5,544,993; decline in revenue for the last fiscal year $655,943. Following is a detailed summary of Customs-Excise collections at Quebec for 1930-31:—

Import duty, $2,190,517; Excise duty, $1,838,098; Excise tax, imports, $16,267; Excise tax, domestic, $769,986; sales tax, imports, $65,175; sundry collections, $9,007.

Import duty entries received at Quebec during the year totalled 31,641; Excise tax entries 5,987; Excise duty entries 2,214; manifests received 15,242; manifests forwarded 7,242.

A total of 44 seizures were made at this port in the last fiscal year. Included in these seizures were 29,710 cigarettes, 10 automobiles, 1 motor cycle.

At the Customs Postal Branch, Quebec, collections for the fiscal year ended March 31, 1931, amounted to $63,325; entries received 2,521; parcels 65,590. During the year 910 parcels were returned to the Post Office as refused or unclaimed. Ten seizures were made at the Branch. Collections at the Customs Express Branch were $127,398 for the year; entries received 3,201; packages 17,886; manifests forwarded 168.

TORONTO COLLECTIONS

Collections received at the Customs Express Branch, Toronto, during the month of June, 1931, amounted to $287,227; entries received numbered 4,157; packages 31,766. At the Postal Branch collections amounted to $71,345; entries received numbered 2,713; packages 30,730.

At the Leaside Customs Air Harbour 14 aeroplanes, inwards and outwards, reported during the month. This number was made up as follows: Canadian aeroplanes inwards 1, outwards 5; United States aeroplanes inwards 4, outwards 4. Passengers numbered 6; inwards 4, outwards 2.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,708,155 57	9,222,737 99		
Less refunds and Drawbacks	1,039,947 85	1,092,767 60		
Net	11,668,207 72	8,129,970 39	3,538,237 33	....
Excise Taxes	3,408,660 38	4,665,682 77		
Less Refunds and Drawbacks	64,855 89	30,282 21		
Net	3,343,804 49	4,635,400 56	....	1,291,596,07
Excise Duties	5,500,041 10	4,759,219 35		
Less Refunds and Drawbacks	32,794 76	38,316 40		
Net	5,467,246 34	4,720,902 95	746,343 39	....
Sundry Collections	88,048 58	122,001 91		
Less Refunds and Drawbacks	265 90	15 90		
Net	87,782 68	121,986 01	....	34,203 33
Net Totals	20,567,041 23	17,608,259 91	4,284,580 72	1,325,799 40
Net Decrease	....	....	2,958,781 32	

TOTALS FOR FOUR MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	54,330,478 79	43,145,919 71		
Less Refunds and Drawbacks	4,999,477 94	3,573,092 27		
Net	49,331,000 85	39,572,827 44	9,758,173 41	....
Excise Taxes	14,967,638 45	12,371,422 02		
Less Refunds and Drawbacks	291,478 12	155,249 16		
Net	14,676,160 33	12,216,172 86	2,459,987 47	....
Excise Duties	21,602,613 43	17,928,498 08		
Less Refunds and Drawbacks	343,532 86	331,618 39		
Net	21,259,080 57	17,596,879 69	3,662,200 88	....
Sundry Collections	480,780 87	369,165 70		
Less Refunds and Drawbacks	1,187 13	516 49		
Net	479,593 74	368,649 21	110,944 53	....
Net Totals	85,745,835 49	69,754,529 20	15,991,306 29	
Net Decrease	....	....	15,991,306 29	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY 1930 AND 1931

—	July 1930	July 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,293,665 08	2,295,275 48	998,389 60	....

TOTALS FOR FOUR MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	62,337,091 91	47,131,582 76	15,205,509 15	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1930 AND 1931

—		July, 1930		July, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			76,407,506		49,675,120
Total Exports (Foreign Produce)			1,498,118		995,458
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	19,868,298	19,682,296	12,004,817	7,276,002
Wheat flour	Brls.	658,834	3,288,540	466,967	1,611,828
Fish	Cwt.	204,758	2,546,849	186,475	2,308,166
Furs	$		1,200,842		1,103,034
Meats	Cwt.	34,502	581,017	11,822	273,237
Cheese	Cwt.	120,919	2,011,609	114,964	1,424,007
Planks and boards	M ft.	141,502	3,481,216	92,213	2,016,016
Wood pulp	Cwt.	1,167,333	2,988,267	967,550	2,475,628
Newsprint	Cwt.	3,981,195	11,579,882	3,144,106	8,223,891
Automobiles and parts	$		1,602,908		458,613
Copper, unmanufactured	Cwt.	166,459	1,826,499	73,730	584,229
Nickel, unmanufactured	Cwt.	73,015	1,614,735	54,636	1,168,189
Imports entered for Consumption.—Free goods			33,170,020		16,288,112
Imports entered for Consumption—Dutiable goods			51,380,915		32,112,732
Total Imports entered for Consumption			84,550,935		48,400,844

—		Four months ended July, 1930		Four months ended July, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			283,111,483		197,791,861
Total Exports (Foreign Produce)			7,298,268		3,717,660
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	55,753,138	57,749,495	66,990,504	41,186,285
Wheat flour	Brls.	2,281,168	11,586,008	1,764,643	6,274,579
Fish	Cwt.	681,663	8,362,228	709,647	7,837,282
Furs	$		4,712,734		3,197,313
Meats	Cwt.	120,522	2,490,043	57,633	1,105,989
Cheese	Cwt.	197,655	3,257,969	175,964	2,207,169
Planks and boards	M ft.	530,769	13,515,245	327,698	7,261,354
Wood pulp	Cwt.	4,568,527	12,116,728	3,753,917	9,314,103
Newsprint	Cwt.	15,568,691	45,041,091	13,694,716	36,629,585
Automobiles and parts	$		6,512,236		2,181,058
Copper, unmanufactured	Cwt.	708,158	9,245,372	243,860	1,970,322
Nickel unmanufactured	Cwt.	302,763	6,704,809	257,046	5,528,009
Imports entered for Consumption— Free goods			127,555,920		74,858,976
Imports entered for Consumption—Dutiable goods			221,485,652		150,697,182
Total Imports entered for Consumption			349,041,572		225,556,158

Two Capital Views

OTTAWA abounds in picturesque views, and draws large numbers of visitors throughout the year. At the top is a glimpse of the Houses of Parliament, taken from Nepean Point, with the Ottawa river, at the foot of the hill, hurrying to meet the St. Lawrence. Below is a view of the new Confederation Building, seen from Wellington street. The photographs were taken for the REVIEW by Mr. William Ide, General Executive Assistant, Department of National Revenue.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Another Birthday

TRULY Father Time passes with stealthy tread. This number of the Review completes its fourth year of publication. Each month from October, 1927, it has appeared regularly, and judging by the letters received constantly by the *Editor*, it is appreciated for its instructive articles, and friendly companionable touch. When the Review entered the field of government publications four years ago, its underlying purpose was to provide the far-flung staff of National Revenue, the press and general public, with authentic information regarding the varied activities of an important department of the government. It has endeavoured to fan the flame of loyalty to the service on the part of the staff, and to promote co-operation and comradeship in the ranks. It has also tried, and will so continue, to provide in the *Letter Bag* and *Question Box* departments an open forum of discussion and instruction. The general articles and editorials on the work of the three divisions of the department which appeared during the year have been reproduced widely and generously by the press. The *Editor* thanks all those who have co-operated in making the Review a publication of real value, and bespeaks a continuance of such appreciated assistance.

A Twinge of Conscience

THE Department of National Revenue received on August 5, 1931, in a letter from Toronto, which bears no signature, a $10 bill and 45 cents in stamps. The writer states he (or she), brought in a muslin dress and a woollen suit, and finds duty to the extent of $10.45 should have been paid.

Importations for Consular Officers

BEFORE the Tariff change in May, 1930, there was a provision for the free entry of "Articles for the personal or official use of Consuls General." While the regulations established under the present Tariff Item 706 by Order in Council, dated September 6, 1930 (Memorandum No. 351), provide for the free entry of personal effects of Consular Officers and Trade Commissioners on their first arrival, the privilege of subsequent free importation of articles for personal or family use is restricted to the officials mentioned in Section II of the regulations (See page 3 of Memorandum No. 351). It will be observed that the regulations do not provide for this privilege to be extended to Consular Officers of lower status than Consul General, nor to Trade Commissioners.

Special attention is drawn to this as undoubtedly misunderstanding exists as to the exact meaning of the regulations.

Co-operation Appreciated

APPRECIATION of the courteous and efficient service rendered by officers of the Department at Sombra, Ontario, and Coutts, Alberta, in supervising, in co-operation with the Royal Canadian Mounted Police, the importation of large quantities of nitroglycerine at the above mentioned points, was expressed in a letter to the Commissioner of Customs recently by Lt.-Col. G. Ogilvie, Chief Inspector of Explosives. Sombra and Coutts are the only two points through which these importations are made, and Colonel Ogilvie stated that valuable assistance had been rendered by these officers in the difficult task of conveying this explosive into and through the country. While at all times Customs regulations had been strictly enforced, the most cordial relations had been maintained with the importers. The Department wrote the officers concerned, expressing appreciation of their work.

Income Tax Rulings

THE following rulings have been issued to Inspectors of Income Tax by Mr. C. S. Walters, Commissioner:—

Re Changing of Fiscal Periods.—To ensure uniformity the following ruling is made with regard to the changing of fiscal periods by taxpayers:—

1. A Return which involves a change of fiscal period must not be reported for assessment purposes until the matter has been referred to the Department, and the Department's ruling given as to whether or not a change will be permitted.

2. Generally speaking, a change of fiscal period will be permitted where the new accounting period ends within the same calendar year as the old accounting period, unless the Department is of the opinion that the change has been made for the purpose of evasion of tax.

3. Where a taxpayer extends his fiscal period so that there is no accounting in the calendar year immediately following that in respect of which the taxpayer has filed a return, the Department will require a return for that year for a twelve months' period, and in arriving at the amount of profits taxable for such period will apportion the income according to the length of the period involved, or use such other method of determining the profits as circumstances may warrant. In no case will a taxpayer be permitted to defer the payment of tax by extending his accounting period.

Re Depreciation in Respect of Public Utility Companies.—When making your investigations of the Returns of taxpayers falling within this class, you are advised that the rates of Depreciation must not exceed those approved by the Public Utility Commission of the Province or Dominion under whose supervision the taxpayer operates, and when forwarding the Returns a certificate to this effect must be given by you.

Regarding Special War Revenue Act

THE following circular, signed by Mr. G. W. Taylor, Commissioner of Excise, regarding the Special War Revenue Act, has been issued. The circular reads:—

Important amendments to the Special War Revenue Act were passed during the recent session of Parliament. Section 106 (1) as amended, provides a penalty of $25 for failure to file excise tax returns within the time specified and it is the intention of the Department to enforce this penalty.

In order that all licensees may be made familiar with the new penalty the following extract from the amendments is published for the information of all concerned:—

> Every person liable for taxes under Parts XI, XII and XIII of this Act shall file each month a true return of his taxable sales for the last preceding month, in accordance with regulations made by the Minister. The said return shall be verified by statutory declaration made by the person liable, his attorney or agent. The declaration required under this section may be made before any person designated by the Minister to receive the same and every such person shall, for the purposes of this section, have the powers of a commissioner for taking affidavits. The penalty for failure to file the said return so verified within the time required by this Act shall be a sum not exceeding twenty-five dollars.

The Act further requires that the return be made not later than the last day of the month next succeeding that in which the transactions occur. In cases where no taxable sales are made during any calendar month, licensees are required to file " Nil " returns accordingly.

It is also the intention to enforce the penalty of two-thirds of 1 per cent per month, or any portion of a month, for failure to make payment in full of any taxes due when the return required by law is filed.

If Excise Taxes are not paid within the statutory delay, the Department is in position within thirty days of registered notice to licensees, to take a certificate judgment, without notice, in the Exchequer Court and thirty days after such certificate judgment to obtain a writ which will be passed to sheriffs for execution. It will be seen from the foregoing that it is distinctly in the interests of licensees to file their returns and pay their taxes within the time prescribed by law.

Collectors of National Revenue are required to forward to the Department, not later than the 7th working day of each month, a list showing the name and address of each licensee within the survey of their Ports who has failed to file return so that necessary legal action may be proceeded with.

A copy of this circular is to be mailed under registered cover to every licensee and a receipt obtained therefor so that when it becomes necessary to take action in the Courts, ignorance of the requirements cannot be advanced as an excuse. When new licenses are issued by Collectors of National Revenue, a copy of this circular, in every instance, is to be sent to the new licensee under registered cover.

World's Large Liners Visit Halifax

THE historic port of Halifax is becoming increasingly popular with the army of holiday makers. At one time this summer five ocean liners, with an aggregate tonnage of 150,000 tons, lay at piers along the city waterfront. Of this group the ss. *Leviathan* of 60,000 tons register was visiting Halifax in accordance with a tourist schedule whereby a number of the world's largest liners are visiting the Nova Scotian capital this summer. Fifty-seven calls were to be made between June 20 and September 20, each vessel carrying from 200 to 1,200 excursionists. Included in the group of vessels participating in this special summer schedule, besides the *Leviathan* which makes but the one trip, are the following:—*Aquitania*, 45,647 tons, 4 trips; *Berengaria*, 52,226 tons, 2 trips; *Olympic*, 46,439 tons, 3 trips; *Mauretania*, 30,696 tons, 4 trips; *Majestic*, 56,621 tons, 2 trips; *Paris*, 34,569 tons, 1 trip; *Belgenland*, 27,092 tons, 7 trips.

During August three organized tours arrived from France bringing 150 tourists for extended trips through eastern Canada and the United States.

Income Tax District Changes

THE office of the Inspector of Income Tax, Prince Albert, will be closed as of the 31st August, 1931, and the district formerly known as Prince Albert district will be absorbed by the Saskatoon district, and be administered by C. H. Ayton, Inspector of Income Tax, Saskatoon.

The office of the Assistant Inspector of Income Tax, Brandon, Manitoba, will be closed as of the 31st August, 1931. The Assistant Inspector of Income Tax will be transferred to the staff of the Inspector of Income Tax, Winnipeg.

At St. Hubert Air Harbour

AT the Customs Air Harbour, St. Hubert, Quebec, 53 aeroplanes were reported inwards during July, 1931, and 54 aeroplanes were reported outwards. Passengers inwards numbered 43, outwards 74; baggage inwards 61 pieces, outwards 96 pieces; bags of mail inwards 484 (8,439 pounds), outwards 189 (1,412 pounds); express inwards 1 piece. Aeroplanes entered through Customs during the month 1, valued at $14,000; aeroplanes exported 1.

Canadian Tourists in the United States

A DETAILED summary of tourist travel crossing the international border from the province of Quebec to the states of Vermont and New Hampshire in the 12 months period ended June 30, 1931, furnished to the REVIEW by E. J. Struthers, Collector at Rock Island, Quebec, shows a substantial increase compared with the corresponding period of last year. This summary was contained in the annual statement of highway travel for the Customs district of Vermont. For the twelve months period the total number of automobiles crossing from Quebec was 599,568, an increase of over one hundred thousand automobiles, compared with the previous fiscal year. Compared with the year ended June 30, 1929, the increase was 155,000 automobiles, and compared with the year before that 259,742 automobiles.

Of the total number of automobiles crossing the border into Vermont and New Hampshire in the twelve months period just ended, 164,809 cars carried Canadian licence plates. The busiest point of entrance was Derby Line, directly across the border from Rock Island, Quebec. Through these ports 146,393 automobiles were passed. Through Swanton, Vermont, opposite to Philipsburg, Quebec, 132,170 automobiles were passed. Traffic totals at other well-known points along the international border between Quebec and the states of Vermont and New Hampshire were:—

Canaan, Vt., and Hereford Road, 1,838 automobiles; Norton Mills, Vt., and Stanhope, 61,628 automobiles; North Troy, Vt., and Highwater, 51,514 automobiles; Richford, Vt., and Abercorn and East Pinnacle, 47,609 automobiles; Alburg, Vt., and Noyan and Clarenceville, 23,131 automobiles; Beecher Falls, N.H., and Comins Mills, 20,935 automobiles; West Berkshire, Vt., and Frelighsburg, 17,494 automobiles; East Richford, Vt., and Glen Sutton, 15,540 automobiles; Franklin, Vt., and Pigeon Hill and Frelighsburg, 9,710 automobiles; Wallis Pond, Vt., and Hereford Road, 7,234 automobiles; Highgate, Vt., and St. Armand, 5,238 automobiles; Newport, Vt., and Beebe Junction, 3,734 automobiles.

Other Days, Other Customs

DESPITE the lapse of seventy-seven years, and the evidence of research throughout its thumbed pages, the small leather-backed volume entitled *Customs Acts,* which recently found its way to the *Editor's* desk, is well preserved. The little book was compiled in 1854 by R. S. M. Bouchette, then Commissioner of Customs for the Province of Canada (Ontario and Quebec), and contains interesting information on early Customs work. The title page bears the imprint *Quebec: Printed by Stewart Derbishire & George Desbarats, Law Printer to the Queen's Most Excellent Majesty.* It is stamped with the British Coat of Arms.

The first page contains a diagram illustrative of measuring vessels. It gives four cuts of a ship's hull in different positions, and also minute instructions for calculating a sailing ship's tonnage when empty or when laden, also for steam vessels and for "vessels with a break or poop."

Besides several Customs Acts, Regulations, Orders and Circulars, the book contains a Canadian Tariff, alphabetically arranged for the convenience of reference, comprising about three hundred items. Following the tariff 36 items are listed to enter Canada free when imported from any British possession in North America. The list is headed "Reciprocal Free Trade with the British N. A. Provinces—articles enumerated," and includes animals and animal products, fruits and vegetables, grain and breadstuffs, fish, ores and all produce of the forest.

Under the heading "British Statutes; an Act to amend the Laws in force for the encouragement of British Shipping Navigation," it is stipulated that every British vessel "shall be navigated during the whole of every voyage in every part of the world by a Master who is a British Subject, and by a crew whereof three-fourths at least are British seamen." It is also stipulated that "No goods or passengers shall be carried from one port of any British Possession in Asia, Africa or America to another port of the same Possession, except in British ships."

One section of the Act provides for the application and distribution of penalties and forfeitures. One-third to Her Majesty; one-third to the Governor of the Colony or Plantation, and one-third to the seizor, informer and prosecutor.

A penalty is provided, also, for hiring persons to assist in smuggling. The convicted party, it states, shall for every person so procured or hired, forfeit the sum of twenty-five pounds. The penalty provided for harbouring smuggled goods was to forfeit treble the value of the said goods, as well as the goods themselves. The Act gives at length a summary remedy against officers receiving Revenue and refusing to pay over the same, namely the seizure and sale of goods, chattels and lands of the officer or person so in default, to the extent necessary to reimburse the treasury.

One section of the Act is devoted to the interesting question of days which shall be kept as holidays, and states "No day shall be kept as a public holiday by the officers and persons employed in the collection and management of the Revenue, except Christmas Day, New Year's Day, and Good Friday in each year, and days appointed by Proclamation of the Governor for the purpose of a general fast, or of a general thanksgiving, and such days as shall have been appointed for the celebration of the birthdays of Her Majesty and Her Royal Successors, and such other days as may be from time to time appointed as holidays by the Governor in Council."

The Land of the Maple

THE maple sugar and maple syrup industry in Eastern Canada antedates the coming of first white settlers, for the Indians knew the food value of the maple tree sap, when it runs from the trees in the early days of Spring. The industry is now conducted on modern lines.

Maple sugar and maple syrup produced in Canada in the Spring of 1931 had an estimated value of $3,537,700 of which the former accounted for $930,800 and the latter $2,606,900. There were 5,484,100 pounds of maple sugar produced and 1,314,700 gallons of maple syrup. Of the total output of maple sugar the Province of Quebec produced 4,726,000 pounds and 737,000 gallons of maple syrup. Ontario came next with 636,000 pounds of sugar and 572,400 gallons of syrup. The remainder of both products came from Nova Scotia and New Brunswick. The sugar sold for an average price of 17 cents per pound, and the syrup for $1.98 per gallon.

HERE AND THERE

The first townships of Ontario were laid out for the accommodation of loyalists who began to come from the United States to Canada about 1783. The first land surveyed fronted the St. Lawrence river, where there are to-day such townships as Kingston, Elizabethtown, Pittsburgh, Cornwall and Charlottenburgh.

In documents, Kingston is called Cataraqui as late as 1788. The first mention of the modern name is in a letter signed by John Collins, Deputy Surveyor General, and dated Quebec, July 7, 1788. The first list of township names known to the Geographic Board of Canada is dated Kingston, September 23, 1789, and contains the following names:—Pittsburgh, Ernesttown, Sydney, Richmond, Thurlow, Camden, Fredericksburgh.

As to the origin of the names above mentioned, Kingston commemorates George III; Lancaster is a title of the King (Duke of Lancaster); Charlottenburgh commemorates Queen Charlotte; Fredericksburgh, Prince Frederick, the King's second son; Ernestown (as the name is now spelled), Prince Ernest, the King's fifth son; Cornwall, Prince George, Duke of Cornwall, afterwards George IV. Pittsburgh commemorates the younger William Pitt; Camden, the Earl of Camden; Thurlow, Baron Thurlow; Richmond, the Duke of Richmond; and Sydney (now spelled Sidney), Viscount Sydney; leaders in the political and social life of Great Britain.

In a proclamation issued by General Simcoe, in 1792, an inland township in Ontario was to consist (as near as circumstances would permit) of land ten miles square, and if situated on navigable waters to be nine miles in front and twelve miles in depth.

While looking through some old newspaper clippings bearing on Customs and Excise matters, the *Editor* found a description of a banquet. The clipping was from the *Daily Patriot*, Charlottetown, Prince Edward Island, dated March 9, 1888. A toast was proposed to the "Ladies" and a native of the Island entrusted with the reply. Excerpts from his modest remarks were:—

> I must confess my utter inability to do justice to this meritorious subject, and only wish you had chosen one more capable of responding to the sentiment of respect which you have deemed fit and appropriate to pay to that angel of creation—the only being who has survived the fall—woman. If my voice were as eloquent as Demosthenes' or Cicero's; if it were as deep as the foundations of the earth, and as awe-inspiring as the vaulted heavens above; if every tone was tuned by a seraphic choir, it would fail to do justice to that being whom we all adore and venerate either as mother, wife, sister or friend.
>
> Blot out the reverence of woman from the minds of all peoples, and chaos with its darkness, with its misery, with its untold despair, would come again. Life would be a desolate island, upon whose desert sands would blow the deadly sirocco and the blighting storm, destructive alike to happiness and existence, without the smile of lovely woman.
>
> The chivalry of the middle ages, that which mitigated the rigors of war and was the first to succor the oppressed, had its guiding star in the softened and piercing light which emanates from the eye of beauty.
>
> Members of the Anglo-Saxon race, as we meet in our banquet halls to-night, we cannot place upon too high a pedestal the deity who presides over the cradle, the angel of the household, and the cherub who softens and sweetens the cares of life. Woman has been entitled to the crown, even though it be woven by angel hands and decked with jewels of heaven.

In 1817, Canada came to the fore in shipbuilding, and in that year two steam vessels made their appearance. They were the *Ontario* and the *Frontenac*, and both met with disaster on their initial trips. The *Ontario* was a sidewheeler, built at Sackett's Landing and, running into heavy weather, the side wheels were torn from their bearings. The *Frontenac* started out from Prescott, Ontario, and ran aground in the Thousland Islands. The *Ontario* was 110 feet long and of 24-foot beam, while the *Frontenac* was 60 feet longer and eight feet wider.

LIQUOR SEIZED ON LOWER ST. LAWRENCE

Customs Patrol Boats do Effective Work

SEVERAL outstanding seizures were effected on the lower St. Lawrence river this summer by the patrol boats *Fernand Rinfret* and *Madawaska* of the Customs-Excise Preventive Service. Two of these seizures were made in early June. Captain J. A. Brisbois, Master of the *Fernand Rinfret*, while patrolling the river between Montmagny and Malbaie came upon a large yacht anchored a short distance off shore. Boarding the vessel the Customs officers found it to be deserted. Its cargo, however, was intact, and consisted of 1,850 gallons of alcohol and 3,780 cigarettes. The vessel was an oil-burning yacht 55 feet in length.

The following night Captain A. R. Ascah, Master of the *Madawaska*, pursued and overtook a speed boat near Bergeronnes, Quebec. No contraband goods were found on board, but 28 cases of alcohol were discovered floating in the river near the vessel. Each case contained two 2½-gallon tins of alcohol.

While patrolling the north shore of the St. Lawrence river on July 9 the *Fernand Rinfret* gave chase to a large power boat speeding up the river near Isle aux Coudes. Early in the chase, however, the motor boat turned, and headed for shore, and the crew escaped up the bank. This vessel was practically new, and was powered with a 200 h.p. gasoline motor. The cargo consisted of 880 gallons of alcohol and 15 dozen bottles of liquor.

The following week while patrolling English Bay on the north shore of the St. Lawrence river the *Madawaska* sighted a 32-foot power boat anchored at the head of the bay. As the Customs boat approached to investigate, the vessel burst into flames, evidently fired by the crew which escaped to shore in a dory. As it was impossible to extinguish the flames, a hole was cut through one side of the vessel at the waterline. It was then towed close to shore and allowed to sink.

The Customs patrol boat *Madawaska*, in charge of Captain A. R. Ascah, which is doing good work this season in the St. Lawrence river and gulf. This photograph shows the *Madawaska* in the harbour of Montreal, with the new bridge in the background.

Eighty cases of alcohol, totalling 400 gallons, and 12 bottles of liquor, comprised the cargo.

A third seizure was effected recently by the *Madawaska*, consisting of 800 gallons of alcohol found cached near the shore on the lower St. Lawrence.

The Customs patrol boat *Fernand Rinfret*, in charge of Captain J. A. Brisbois. With the *Madawaska*, the *Fernand Rinfret* is preventing the smuggling of liquor below Quebec, and has important seizures to her credit this season.

The *Fernand Rinfret* measures 38′ by 9′ and has a speed of from 18 to 20 miles an hour. This boat was formerly used as a harbour boat at Montreal, but as there appeared to be real need for a vessel of this type below Quebec she was transferred for service there.

Captain A. R. Ascah, who is in charge of the *Madawaska*, worked his way up from the ranks to be Second Officer on the *Margaret*. He was then promoted to the command of the *Fernand Rinfret*, and from there promoted to the *Madawaska*.

LIQUOR ON LONELY ISLAND

The long arm of the law reaches to far corners and isolated places. Officers of the Customs-Excise Preventive Service recently seized a large quantity of liquor hidden on Swanson Island, a small island off the coast of British Columbia, 180 miles north of Vancouver. Captain M. F. MacDonald of the patrol boat *Despatcher*, with three other Preventive officers, searched the woods along the shores of the island for several hours before locating the liquor. The cache was unguarded. The following day the motor vessel *Chuckwalla* arrived from Vancouver and the liquor was put on board. The seizure included 363 sacks of assorted liquor.

This photograph shows the Customs patrol boat *Despatcher* at Swanson Island, B.C., north of Vancouver. On this island Customs-Excise Preventive Service officers found hidden 363 sacks of assorted liquor.

TORONTO COLLECTIONS

At the Customs Express Branch, Toronto, collections in July, 1931, amounted to $229,961. Packages received totalled 20,000; entries 3,780.

Canadian aeroplanes inwards at the Customs Leaside Air Harbour during July numbered 3, outwards 1; United States aeroplanes, inwards 9, outwards 16; passengers inwards 14, outwards 16.

NEW P.E.I. FERRY

A new ferry, built at a cost of $2,225,000, has been put into service between Cape Tormentine, New Brunswick, and Borden, Prince Edward Island. It will operate the year round across the Strait of Northumberland. The new ferry can accommodate 16 railway cars, 750 persons, and up to 50 motor cars.

JULY ACTIVE MONTH FOR PREVENTIVE SERVICE

A total of 401 seizures by the Customs-Excise Preventive Service was reported in July, 1931. Of this number 223 were Customs and 178 Excise. Seizures in July, 1930, totalled 532; Customs 423, Excise 109. The largest number of seizures in July this year was taken in Quebec, namely 113. Ontario came next with 90 seizures. Cigarettes seized during the month numbered 53,075, the larger part of which was taken in New Brunswick, numbering 16,480 cigarettes, and Quebec, numbering 13.800 cigarettes. Liquor seizures totalled 737 gallons, of which 254 gallons were taken in Quebec and 244 gallons in Nova Scotia. Fifty ounces of narcotic drugs were seized in British Columbia. Other seizures for the month included 1,295 gallons of alcohol, 499 gallons of beer, 121 pounds of tobacco, 49 complete stills, 12 vessels, 27 automobiles, 1 aeroplane.

Seizures by provinces other than Ontario and Quebec were:—Prince Edward Island, Customs 12, Excise 1; Nova Scotia, Customs 25, Excise 8; New Brunswick, Customs 6, Excise 1; Headquarters (Ottawa), Customs 5, Excise 11; Manitoba, Customs 15, Excise 12; Saskatchewan, Customs 9, Excise 48; Alberta, Customs 4, Excise 15; British Columbia, Customs 23, Excise 3.

Seizure proceeds for July amounted to $31,449; Customs $18,910, Excise $12,539. Deposits accounted for $13,643 of the total, and court fines accounted for $12,280.

In the 4 months period, April 1 to July 31, 1931, seizures numbered 1,507; made up of Customs 812, Excise 695. Seizures were heaviest in Quebec, totalling 394. In Ontario 349 seizures were reported and in Saskatchewan 223 seizures. In the 4 months period of 1930 seizures totalled 1,753; Customs 1,315, Excise 438. Included amongst the seizures in the four months of the present fiscal year were 7,605 gallons of spirits, 6,426 gallons of alcohol, 1,649 gallons of beer, 394,536 cigarettes, 9,663 pounds of tobacco, 218 cigars, 194 complete stills, 333 ounces of narcotic drugs, 26 vessels, 106 automobiles, 3 aeroplanes.

Seizure proceeds for the four months period amounted to $153,693; Customs $122,244, Excise $31,449.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the five months of the fiscal year August, 1930 and August 1931. Decrease marked*.

Districts	1930-31	1931-32	Increase or Decrease	Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ ets.		$ ets.	$ cts.	$ cts.
Charlottetown	36,318 30	29,531 24	* 6,787 06	Winnipeg	2,999,065 77	1,622,642 08	* 1,376,423 69
Halifax	563,179 84	660,876 72	97,696 88	Regina	512,454 01	106,083 07	* 406,370 94
St. John	467,487 26	394,150 94	* 73,336 32	Saskatoon	193,836 89	122,090 27	* 71,746 62
Quebec	1,003,370 44	757,368 88	* 246,001 56	Prince Albert	45,363 23	32,220 20	* 13,143 03
Montreal	19,794,499 45	15,828,495 55	* 3,966,003 90	Calgary	1,421,475 90	1,050,034 28	* 371,441 62
Ottawa	2,407,504 21	2,203,143 85	* 204,360 36	Edmonton	384,995 68	321,986 27	* 63,009 41
Kingston	156,188 05	117,343 49	* 38,844 56	Vancouver	4,419,519 47	3,162,323 34	* 1,257,196 13
Belleville	460,029 59	235,286 38	* 224,743 21	Yukon	20,069 83	8,542 57	* 11,527 26
Toronto	16,765,397 22	13,230,005 98	* 3,535,391 24	Head Office	2,382 16	3,047 52	665 36
Hamilton	5,147,866 77	3,791,743 91	* 1,356,122 86				
London	5,969,488 91	3,948,541 90	* 2,020,947 01	Total	63,030,154 49	47,768,777 60	*15,261,376 89
Ft. William	259,661 51	143,319 16	* 116,342 35				

HANDLING TRAFFIC AT THE PEACE BRIDGE

Thousands of Tourists Passed Through Customs Promptly

THE traffic system in operation at the Peace Bridge, which connects Fort Erie, Ontario, and Buffalo, New York, inaugurated by F. T. Pattison, Collector at Bridgeburg, has proved equal to the heavy demands made upon it since the opening of the bridge in 1927. As many as 2,500 automobiles an hour have been handled by the Customs staff without confusion or delay. The capacity of the bridge is about 3,000 automobiles an hour.

Movement of traffic has been reduced to a science during the four years that the Peace Bridge has been in operation, so that to-day, automobiles are passed with comparative ease in large numbers. Even yet, however, the necessity for making adequate provision for the handling of increasing traffic presents one of the main problems in the construction of international bridges.

Canadian Customs regulations permit of a motorist leaving his state registration card with the Customs officer in the event that his visit to Canada is for 24 hours or less. Persons making a longer stay must make out a permit good for any period up to 60 days.

The problem of collecting license cards, and returning them to owners expeditiously as they leave the country, has been one of the big problems solved by the Collector and his Customs staff. Before the bridge was built, the nucleus of the system was worked out at the ferry, but the officials did not have nearly as much traffic to contend with as they have at present.

License cards as they are taken up by Customs officers at the exit of the bridge are put in air tubes similar to those used in department stores, and sent immediately to the eastbound Customs office. There the cards are filed according to the last two numbers on the license plate. Thus a license card 8B-4722 would be filed in the 22 file making only one hundred files in which to place the cards.

When the bridge was first put in operation, only four lines of westbound traffic were possible. However, since the new buildings at the Canadian end were completed last year, it is possible to operate eight lines and traffic has been moved much more expeditiously.

Commuters permits are now issued for United States automobiles. A car owner who has a summer home in Canada is allowed to take out a 60-day permit which he is permitted to renew at the end of that period. A sticker is placed on the windshield to identify the automobile. This innovation has proven a great convenience, not only to the commuters, but to the Customs officers.

CHANGES IN PORTS

The following changes are made in the list of ports, outports and Preventive stations, effective on the dates indicated hereunder:—

Dryden, Ont., an outport and warehousing port under the survey of the port of Kenora, closed, effective on and after August 1, 1931.

Butedale, B.C., an outport and warehousing port under the survey of the port of Prince Rupert, closed, effective on and after September 1, 1931.

Whitehaven, N.S., a Preventive station under the survey of the port of Canso, closed, effective on and after August 1, 1931.

The following changes became effective on the 1st of September, 1931.

Portage La Prairie, Man., a port and warehousing port, reduced in status to Customs-Excise outport and warehousing port under the survey of the port of Winnipeg.

Dauphin, Man., outport and warehousing port under the survey of the port of Portage La Prairie, transferred to survey of the port of Winnipeg.

The Pas, Man., outport and warehousing port under the survey of the port of Portage La Prairie, transferred to survey of the port of Winnipeg.

AT WALKERVILLE AIRPORT

Much Activity Reported This Season

At the Walkerville Customs Airport 164 aeroplanes were reported inwards and 203 aeroplanes were reported outwards in the four months period from April 1 to July 31, 1931. Passengers inwards numbered 121, outwards 120; bags of mail inwards 153, outwards 193; baggage inwards 97 pieces, outwards 105 pieces; aeroplanes entered through Customs 4. The airport is now fully equipped with regulation field lighting for night flying.

Over one hundred aeroplanes took part in the fourth air meet held at the airport, on July 4 and 5. W. B. Ritchie, Sub-Collector, informs the Review that six Customs officers were engaged both days checking and reporting the aeroplanes which were arriving and taking off continually. The chief attractions of the meet were the exhibition flights of the Siskin fighting planes of the Royal Canadian Air Force which for forty-five minutes each day performed intricate manoeuvres high over the field. The United States Air Tour, comprising about thirty planes whose pilots are competing for the Edsel B. Ford Trophy and cash prize of $15.000. arrived during the morning of the 4th and remained several hours. Twelve United States army planes arrived the same morning from Selfridge Field and gave an exhibition of stunt and formation flying. The airport and highway leading to it were well policed, and although a large crowd attended both days, no accidents occurred.

A LEADING INDUSTRY

Among the leading industries of Canada, meat packing is near the top of the list. There are 76 plants in the Dominion devoted to the industry which last year had a total output valued at $164,029,953. There are 24 plants in Ontario, 17 in Quebec, nine in British Columbia, eight in New Brunswick, six in Manitoba, six in Alberta, three in Saskatchewan, two in Prince Edward Island and one in Nova Scotia.

THE FAMILY ALBUM

Fred P. Colter has been appointed Collector of National Revenue at the Customs-Excise port of Fredericton, the third largest revenue producing port in the Maritimes, following the retirement of L. C. Macnutt, who was superannuated after 22 years service. Mr. Colter is a veteran employee of the Department. Entering the Customs service in 1904 in the Fredericton office, he was appointed Examining Officer in 1908, Preventive Officer in 1913, Cashier and Computing Clerk in 1917 and Assistant Appraiser in 1925, the position he held at the time of his recent promotion. The new Collector is a native of Fredericton. He received his education in the Fredericton schools, Mount Allison Academy, Sackville, N.B., and the Fredericton Business College.

F. P. Colter recently promoted to be Collector of National Revenue at Fredericton, N.B.

ITEMS OF INTEREST FROM EXCISE DIVISION

AN official circular 704-C to Collectors of National Revenue, signed by G. W. Taylor, Commissioner of Excise, reads as follows:—

The Minister of National Revenue has been pleased to establish the following regulations under authority of Section 99 of the Special War Revenue Act.

Regulations. Persons, firms or corporations who manufacture and erect or install their products, are required to compute and pay sales tax on the basis outlined below, with effect from April 1, 1931:—

On the contract price, less actual costs for erection and freight to the job, where this is paid to independent carrier companies.

The Erection Costs may include:—

1. Erection Salaries and Wages (*a*) The wages actually paid to workmen for the time employed on the actual erection or installation work; (*b*) The salaries of foremen or superintendents who are engaged solely on erection or installation work, or in the event that such superintendents or foremen are employed both in the shops and on the job, their salaries shall be pre-rated according to the time spent in each.

2. Erection Expense (*a*) The transportation of workmen, foremen or superintendents to and from the job, if the work is being performed at a point distant from the plant and the transportation of the men to and from the job is paid by the company; (*b*) The board and maintenance of these men while at the job, if it be distant from the plant and if such maintenance and living expenses are provided and paid for by the company; (*c*) Incidental materials such as scaffolding, etc., purchased exclusively for the job, less the amount realized for such materials when sold after the job is completed, or the equivalent value if the materials are placed in the company's stock. (*d*) Materials such as acetylene, oxygen, and other consumable erection materials actually used solely for construction at the point of erection.

Note: Materials such as those referred to in (*c*) and (*d*) above must not be purchased under the company's sales tax licence.

3. Power, Heat and Light. Deduction may be made for the above items actually supplied to and used solely on the erection site; this not to include these items nor any portion thereof used in the factory.

4. Insurance. This item to cover the actual insurance premiums paid for fire and theft protection at the site of erection and to cover the material, tools and equipment actually on the site.

5. Workmen's Compensation Charges. This item to include sums paid under Workmen's Compensation Acts of the various provinces, and is that item applicable only to compensation paid on account of workmen engaged solely in erection or installation work.

6. Freight. This item to include the actual charges paid to independent carrier companies for transportation of the material and equipment for erection to the site of erection or installation.

Adequate records must be maintained to show the disbursements actually made for the items cited above, and failing the production of such evidence, no deductions from the contract price of the completely installed or erected materials will be permitted for sales tax purposes.

The above deductions are allowable only in cases where the customer has not been charged with the sales tax, or its equivalent, on the full contract price. If the tax, or a corresponding percentage, has been charged to the customer, such charge will be regarded as the sales tax, and no deduction permitted therefrom.

SALES TAX CHANGES

CHANGES MADE IN THE APPLICATION OF THE CONSUMPTION OR SALES TAX AS APPLICABLE ON AND AFTER JUNE 2, 1931.

The following goods, previously taxable at the full rate, have been added to the exemptions from sales tax:—

"Articles and materials for the sole use of any bona fide public hospital certified to be such by the Department of National Health, when purchased in good faith for use exclusively by the said hospital and not for resale;"

"Split fence posts."

Articles *purchased in Canada* for the use of the Governor General.

Goods enumerated in Customs Tariff Item:—

"695a—Paintings in Oil or Water Colours and Pastels, valued at not less than twenty dollars each; paintings and sculptures by artists domiciled in Canada, but residing temporarily abroad for purposes of study, under regulations by the Minister."

Preparations for use exclusively as gopher poison.

The following goods, formerly exempt from tax, now taxable at the full rate in force:—

"Hops, when imported;"
"Salt, when imported;"
"Chicory, raw or green;"
"Oleomargarine, margarine and butterine."

Goods enumerated in Customs Tariff Items:—

"139—Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof, n.o.p.;"

"140—Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof, or substitutes therefor;"

NOTE: Molasses, corn syrup, and sugar-cane syrup are included in the new exempt list.

The following goods, previously taxable at the *half* rate have been added to the exemptions from sales tax:—

"Apples, dried, desiccated or evaporated."

"Fish, or the products thereof, canned but not medicated."

The following goods, formerly subject to the *full rate*, in force, now subject to the *half* rate:—

"Yeast."

The following goods, formerly taxable at the *half* rate, now taxable at the *full* rate in force:—

Goods enumerated in Customs Tariff Items:—

"85—Mushrooms and truffles, fresh, dried or otherwise preserved, the weight of the packages to be included in the weight for duty;"

"105e—Fruits and peels, crystallized, glace, candied or drained; cherries or other fruits of creme de menthe, maraschino or other flavour;"

The following goods were previously subject to the *half* rate, and remain so, *when produced or manufactured in Canada:*—

"89—Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty;
- (*a*) Beans, baked or otherwise prepared;
- (*b*) Corn and tomatoes;
- (*c*) Peas;
- (*d*) N.O.P."

"90—Vegetables, prepared or preserved;
- (*d*) Pastes, hash and all similar products, composed of vegetables and meat or fish, or both, n.o.p.;"

"105—Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen;"

"105*d*—Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats;"

"106—Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty;
- (*a*) Apricots, peaches and pears;
- (*b*) Pineapples;
- (*c*) N.O.P."

NOTE.—The goods mentioned above are subject to the *full* rate of sales tax, on importation.

STOCK TRANSFER TAX

Collectors of National Revenue were advised by official Circular No. 700-C, Supplement A, dated July 16, 1931, signed by Geo. W. Taylor, Commissioner of Excise, as follows:—

The following is the context of Order in Council P.C. 99/1629, which was approved by His Excellency the Governor General in Council, on July 11, 1931:

The Board had under consideration the following memorandum from the Honourable the Acting Minister of National Revenue:—

The undersigned, Acting Minister of National Revenue, has the honour to report that by virtue of the provisions of Section 60, Chap. 43, of the Statutes of 1930, an Act to amend the Special War Revenue Act, authority is vested in the Governor in Council to make regulations prescribing in any case, or class of cases, the manner in which, and the persons by whom the amount of the stock transfer tax shall be computed and collected for and on behalf of His Majesty;

That whereas Order in Council P.C. 413/1918, passed on the 6th August, 1930, provided in certain instances the manner in which stock transfer tax should be accounted for and the persons to be held responsible for its collection and payment, it is deemed necessary to prescribe further regulations for the efficient administration of this Act;

The undersigned has, therefore, the honour to recommend that the following regulations be established under the provisions of the Section hereinbefore quoted, viz:—

That brokers and other dealers who purchase shares of stock, bonds, debentures or debenture stocks for their own account, from persons, firms or corporations other than recognized stock brokers or bond dealers, be held responsible for the collection and payment of the tax due on the sale to them of the said stock, bonds, debentures and debenture stocks.

That brokers, banks, or trust companies who purchase bonds, debentures, or shares of debenture stock, either for own investment account or for the account of a client, from recognized bond dealers, be held responsible for the collection and payment of the tax exigible on the sale to them of the said bonds, debentures, or shares of debenture stock;

That in respect of all purchases defined in the two preceding paragraphs, the said brokers, banks, trust companies, or other dealers be required:—

(*a*) to prepare a memorandum, in duplicate, of each taxable purchase of shares of stock, bonds, debentures or debenture stocks, the original copy of such memorandum of purchase to be delivered by the purchaser to the vendor;

(*b*) to retain in their offices the duplicate of such memorandum of purchase, which shall be available for inspection of departmental officers until official permission is given for the destruction thereof;

(*c*) to forthwith place an excise tax stamp or stamps of the requisite value representing the tax due on the transaction in question, on the duplicate memorandum of purchase retained by the said brokers, banks, trust companies, or other dealers;

That brokers, banks, or trust companies who sell bonds, debentures, or shares of debenture stock either for own investment account or for the account of a client, to recognized bond dealers, be held responsible for the collection and payment of the tax exigible on the sale by them of the said bonds, debentures, or shares of debenture stock, and that in respect of all such sales the said brokers, banks or trust companies be required to comply with the provisions of Sections (*a*), (*b*) and (*c*) of Order in Council P.C. 413/1918, dated the 6th August, 1930;

That when any change of ownership occurs of shares of stock, bonds, debentures or debenture stocks pledged as collateral security for an advance or loan by reason of the default of the borrower or otherwise, the lender shall collect and pay to His Majesty the tax due in respect of such change of ownership;

That all persons, firms or corporations upon whom is imposed the duty of affixing adhesive stamps in accordance with the provisions of Part 7 of the Special War Revenue Act, or the regulations established thereunder, shall be and are hereby required;

(*a*) to affix the said stamps securely to the proper documents, memoranda, books, etc.;

(*b*) to cancel the said stamps by means of a perforator which shall perforate six holes of at least one-eighth of an inch in diameter through each stamp and the document to which same is affixed, or, in the alternative, the perforator may form the word "Cancelled" or the initials of the company, regardless of the dimensions of the perforations;

(*c*) to provide an instrument for making such perforations;

That all transfer agents be required:—

(*a*) to keep separate the cancelled stock and bond certificates of each company for whom they act as transfer agents;

(*b*) to maintain such cancelled certificates on file in chronological order of date of transfer, pending examination and audit by duly accredited officers of the Department of National Revenue.

The Board concur in the above report and recommendation, and submit the same for favourable consideration.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of July, 1930, and July, 1931:—

July, 1931, spirits potable, $529,911; July, 1930, $726,196. July, 1931, spirits, non potable, $81,047; July, 1930, $79,867. July, 1931, malt, $406,398; July, 1930, $437,376. July, 1931, cigars, $42,093; July, 1930, $51,235. July, 1931, cigarettes, $2,848,995; July, 1930, $3,177,895. July, 1931, manufactured tobacco, $400,803; July, 1930, $411,617. July, 1931, foreign raw leaf tobacco, $538,161; July, 1930, $589,571. July, 1931, beer, $56,861; July, 1930, $49,657. July, 1931, licenses, $415; July, 1930, $394. July, 1931, total, $4,904,688; July, 1930, $5,523,811.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1930, and July, 1931:—

July, 1931, tobacco, cut, 1,468,877 pounds; July, 1930, 1,386,779 pounds. July, 1931, tobacco, plug, 453,989 pounds; July, 1930, 583,668 pounds. July, 1931, cigarettes, number 474,643,070; July, 1930, 529,590,070. July, 1931, cigars, number 14,091,692; July, 1930, 16,947,724. July, 1931, snuff, 81,030 pounds; July, 1930, 87,257 pounds. July, 1931, foreign raw leaf tobacco, 1,328,631 pounds; July, 1930, 1,416,720 pounds.

BUTTER OUTPUT INCREASED

The output of creamery butter in the Province of Saskatchewan for the first seven months of 1931 amounted to 11,437,871 pounds, an increase of 3,048,971 pounds or 36·3 per cent over the production in the province during the corresponding seven months of 1930. In the month of July this year the output was 2,805,316 pounds, an increase over July last year of 337,930 pounds or 13·6 per cent. Thus Saskatchewan has produced so far this year enough creamery butter alone to provide each man, woman and child in Canada with more than one pound each.

NEWS AND COMMENT

Montreal: On the occasion of his retirement, M. P. McGoldrick, formerly Chief Clerk at the port of Montreal, was presented by members of the staff with a steamer trunk, travelling bag, and set of pipes. The presentation was made on behalf of the staff by Arthur Magnan, Collector, and he, and the Surveyor, Arthur Laing, conveyed to Mr. McGoldrick the regret of the staff at parting with an old and valued friend after many years of service. Mr. McGoldrick replied fittingly. He is leaving on an extended trip to Europe.

Albert Senecal, who has been employed in this port for many years, has been promoted to be Appraiser in the Express Branch, a promotion which is popular.

Collections received at the Customs Postal Branch, Montreal, in the month of July, 1931, totalled $78,266. This shows an increase compared with collections taken in July, 1930, of $1,579.

Gaspé, Que.: When fire destroyed the mill of the International Pulp and Paper Company at Gaspé in the early morning of August 3, the Customs cruiser *Margaret,* which was in the harbour at that time, rendered valuable assistance. Adjoining the mill was a pile of pulpwood of about 6,000 cords, and just beyond this a number of buildings. The hose from the *Margaret* was played on the pulpwood. Describing the event, C. S. LeBoutillier wrote to the *Editor* in part, as follows:—

> The pulp piles were saved owing to the persistent work of the crew of the *Margaret,* whose strenuous endeavours continued throughout the fire. On behalf of our people we request the hospitality of your columns in order to express our sincere and grateful thanks to Captain Coffin of the cruiser, his officers and crew, for their splendid efforts and success in saving the large quantities of wood, as well as all the buildings in the immediate vicinity from apparently certain destruction.

Vancouver, B.C.: The first unit of Vancouver's new municipal airport, which makes provision for both land and sea planes, was opened recently. The airport, built at a cost of $600,000, occupies 469 acres on the south side of Sea island, which is at the mouth of the North Arm of the Fraser river, and provides ample space for the future development of this air terminal.

St. Thomas, Ont.: A resident of St. Thomas for forty-two years, and one of its highly respected citizens, John J. Farrell, Collector of National Revenue at this port, died on July 30, 1931, after thirty years of service. Mr. Farrell was born in Cayuga, Ontario, 1866. When 23 years old he came to St. Thomas and took a position on the Michigan Central Railway where he remained until he entered the Customs service in 1901. In 1911 Mr. Farrell was appointed Examining Officer and in 1919 Cashier and Computing Clerk. He was appointed Collector in 1925.

Halifax, N.S.: A. F. Caldwell, Customs-Excise Supervising Officer at this port, retired on superannuation after fifty years of service on July 31, 1931. In the afternoon before his retirement Mr. Caldwell was presented with a gold watch by W. C. Acker, Collector, on behalf of the assembled staff, and an address was read by A. M. O'Brien expressing the esteem and best wishes of his fellow workers.

Mail and passenger aeroplane service was inaugurated between this port and Boston, Massachusetts, on August 1, 1931, by Pan American Airways, via Portland, Bangor and St. John. These Sikorsky planes have a carrying capacity of 12 passengers and 3 crew, besides mail, and make the trip between the two terminals in 8 hours.

Niagara Falls, Ont.: United States tourist automobiles entering Canada through the port of Niagara Falls via the Falls View, Lower Arch and Queenston bridges in July, 1931, totalled 109,629. Of this number 32,365 automobiles were entered on 60-day touring permits and 77,264 automobiles were entered on 24-hour touring permits. United States automobiles outwards during July numbered 107,600; Canadian automobiles inwards 37,863, outwards 38,198; total number of tourists' automobiles inwards and outwards 293,290. Compared with July, 1930, this total shows a decrease of 182,063 automobiles. Other vehicles inwards during July, 1931, 5,667, outwards 6,473; passengers inwards 708,299, outwards 719,993. Permits issued for Canadian automobiles outwards numbered 6,159.

TORONTO: At the Customs Postal Branch, Toronto, collections in July, 1931, amounted to $73,522. Packages received totalled 28,520; packages delivered 26,154; entries 2,549.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) Are Collectors authorized by any Memorandum or Circular to charge a fee for copy of manifest requested by an importer?

(2) Who was the first Minister of Customs after Confederation, and who was the first Minister of Inland Revenue?

The answers are:—

(1) This question was referred to E. D. Lennie, Chief Inspector, Customs and Excise, who furnished this reply:—

I am not aware of any departmental circular or memorandum having been issued covering this particular point. Under ordinary circumstances it is not necessary for importers to have copies of Customs manifests. A few cases have arisen, however, where copies of Customs manifests have been requested, to prove exportation of goods from the United States when the United States documents were not available. In such cases a fee of not less than fifty cents was charged for each such copy or extract furnished. This fee was dealt with the same as the fees received under Section 182 of the Customs Act for furnishing certified copies or extracts of invoices.

(2) The first Minister of Customs in the Macdonald Ministry, which was in office from July 1, 1867, to November 6, 1873, was Sir Samuel Leonard Tilley who was sworn in on July 1, 1867. He was succeeded by Sir Charles Tupper on February 22, 1873. The first Minister of Inland Revenue was Hon. W. P. Howland, from July 1, 1867, to November 16, 1869, on which date he was succeeded by Hon. A. Morris.

These questions will be dealt with in the next number:—

(1) Cigarettes of British origin are imported in packages of five. As there are no Excise stamps of the "five" denomination, how are these to be accounted for?

(2) Where are situated the Customs Air Harbours mentioned in the Air Regulations? Is an aeroplane entering Canada from the United States permitted to land at any other point than these Customs Air Harbours?

(3) Who was the Minister of Customs in the Mackenzie administration, and who was the Deputy Minister at that time?

PUNCTUALITY

The record of punctuality claimed by an officer of the Check Branch, Customs Division, Ottawa, mentioned in the July number of the REVIEW, was surpassed, the *Editor* is informed, by an officer of the Statistical Branch at headquarters, who claims to have no late marks against him in thirty-two years of service. An officer of the Customs-Excise staff at Montreal writes the REVIEW that he was late on but two occasions in thirty-one years of service. He adds, also, that he had had only eight days of sick leave during that period. Another good record is claimed by an officer of the staff at Maple Creek, Saskatchewan, who writes in part as follows:—

> I entered the Service on November 28, 1912, and to this date I have not been late one day, and in 90 per cent of this time I have had my office open one hour before business time, and in the other 10 per cent not later than 30 minutes before time. I may also add that I have not had one day's leave for sickness.

THE LETTER BAG

To Avoid Duplication

Geo. W. King, Cashier and Computing Clerk, Cobourg, Ontario, writes:—

In looking over the work at this port, I find there is much that could be easily eliminated as it means little or nothing when completed, and, when there is a staff shortage, is always two or three months in arrears.

The work referred to is that of keeping a book with the entries checked by each officer, number of pieces of baggage inspected and received, forwarded, etc. Another book showing the number of B-1 entries covering mail packages and also the B-16's. Another book showing the number of B-1 and B-16's for Express by months, and having the import entry cash book show a running total on the back of each sheet.

At this port the entries are nearly all checked by one officer, and then rechecked by the cashier and computing clerk, so that a record of the entries checked is of small value. The number of pieces of baggage received and inspected are kept in the proper baggage book, also the number of pieces forwarded, so why duplicate this?

What difference does it make whether the express is cleared on a B-16, or a B-1, as long as the revenue is protected, and if the number of B-16 entries is required why not have each port and outport use the B-16 books instead of having to write all of this in the Express book, and make out a B-16 for the same goods at the end of the day? The B-16 books will do away with this duplication, and at the end of the year the number can be counted.

The B-16 books should also be used for the mail packages, to do away with the duplication in that work, and the register of packages received shows whether the package was cleared on a B-1 or returned, and the others were therefore cleared on B-16.

Personally I am of the opinion that if some of these old-fashioned ways of recording the work done were abolished and new ones substituted, duplication would be eliminated and some expense saved. All ports or outports should be supplied with B-16 books. This subject would be a good one for discussion in the Review so that officers at ports and the staff at Ottawa could consider it, and give their opinion thereon.

Editor's Note.—Mr. King's suggestions are open for discussion in the *Letter Bag.*

New Form Suggested

G. H. Large, of the Staff at Windsor, Ont., writes:—

Form A-1½ is now in use at the C.P.R. Freight Office here for the purpose of checking shipments against way-bills, and checking the shipments in cars against the A-1½. I have drawn up a specimen form which in my opinion would meet better the requirements than the one now in use.

May I point out that in the first column for " Car Numbers " this is only used at the top of each sheet, whereas that space could be used for " Car Numbers " and " Way-bill Numbers." In the old form the column for the " Consignees Name and Port of Destination " is very limited, also the column for " Description of Packages." I have cut down on the space of the column, " Marks and Numbers " and the " Number of Packages," leaving more space where it is needed.

These forms are made out by Railway employees in Detroit for us here, and sometimes made with pencil, consequently they try to crowd all the information between the lines thus designated, which makes them very hard to check. I think that were this A-1½ printed with the alterations I suggest, it would be more in accord with the present requirements.

Editor's Note.—The specimen form submitted by Mr. Large contains two small ruled columns for initials of railway, number of car and number of way-bill; two larger columns for consignees, ports of destination, and description of packages; and three smaller columns for marks and numbers, number of packages and Customs manifest number. Comments of officers on these suggested amendments to this form are invited.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JULY—AUGUST

ADDITIONS

Nova Scotia

Halifax: T. W. Mullane, Assistant Customs Appraiser.

Yarmouth: A. D. Crosby, O.A.S., Customs Excise Examiner.

New Brunswick

St. Andrews (Lord's Cove): C. S. Fountain, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

Saint John: H. D. Sullivan, Customs Appraiser (Divisional).

Woodstock (Aroostook Junction) (Andover): D. W. Linton, O.A.S., H. W. McPhail, O.A.S., Customs Excise Enforcement Officers.

(Centreville): M. C. Milbury, O.A.S., Customs Excise Examiner, Limited Service Outport.

Quebec

Montreal: J. E. Cooney, Assistant Customs Appraiser.

Paspebiac (Chandler): M. R. Murphy, Sub-Collector of Customs and Excise, Grade 1.

Quebec (Armstrong): J. O. Poulin, Customs Excise Enforcement Officer.

Rock Island: H. E. Lanctot, Customs Excise Examiner.

St. Johns (St. Andre Road): Joseph Lafleur, Customs Excise Enforcement Officer.

Sherbrooke (Windsor Mills): Gerald Parenteau, Sub-Collector of Customs and Excise, Grade 1.

Ontario

Kingston: Walter Agassiz, O.A.S., Customs Excise Examiner.

Morrisburg: Wm. C. Cochrane, O.A.S., Customs Excise Examiner.

Port Arthur: Mowat Whaley, Customs Excise Examiner.

St. Thomas (Port Stanley): Samuel Scott, Customs Excise Examiner, Grade 1 Outport.

Toronto: L. H. Arthur, Typist, Grade 2; R. S. Burrows, Assistant Customs Appraiser; James Withers, O.A.S., Customs Excise Clerk.

Manitoba

Emerson: Victor Moore, Customs Excise Examiner.

Saskatchewan

Moose Jaw (Big Muddy): Dr. W. A. Kilpatrick, Sub-Collector of Customs and Excise, Limited Service.

British Columbia

Cranbrook (Kingsgate): Jos. Brogan, Customs Excise Examiner, Grade 1 Outport.

Prince Rupert (Hidden Inlet, Alaska): C. H. Taylor, Customs Excise Examiner.

Victoria: H. S. Robinson, O.A.S., Customs Excise Examiner.

Preventive Service

E. Edwards, Stenographer, Grade 2; J. F. Gillis, J. E. Landry, P. J. O'Connell, Special Customs Excise Officers, Grade 1; Miss R. Pollock, Stenographer, Grade 2; L. P. Saunders, R. C. Wilson, Customs Excise Enforcement Officers.

Administrative

Miss G. Ardouin, Stenographer, Grade 2; Miss H. M. Courtney, H. J. Day-Luce, J. S. C. Elliott, F. E. Rhode, Clerks, Grade 2; Miss I. L. Watson, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Canso (Guysboro): H. M. Scott, Sub-Collector of Customs and Excise, Limited Service (Registrar of Shipping).

Halifax (Sambro): Wm. J. McPhee, Customs Excise Enforcement Officer.

Yarmouth: J. W. Boyd, Senior Customs Excise Examiner, S. C. Hood, Cashier and Computing Clerk.

(Wedgeport): Vincent Richards, Customs Excise Enforcement Officer.

New Brunswick

Campbellton (Dalhousie): J. B. Delaney, Sub-Collector of Customs and Excise, Limited Service Outport.

Sackville: F. W. George, Collector of Customs and Excise, Grade 1.

Quebec

Montreal: Joseph Lapalme, Assistant Customs Appraiser; M. P. McGoldrick, Chief Customs Excise Clerk, Grade 8; A. H. Renaud, Head Clerk; L. P. Robert, Customs Excise Clerk; F. A. R. Sauve, Customs Excise Clerk.

Paspebiac: E. W. Le Gallais, Collector of Customs and Excise, Limited Service (Registrar of Shipping).

(Chandler): J. C. E. Thibault, Sub-Collector of Customs and Excise, Grade 1.

QUEBEC: Jos. Gaumond, Customs Excise Examiner; Miss R. Dallaire, Stenographer, Grade 2.
ST. ARMAND (Phillipsburg): Wm. L. Yates, Customs Excise Examiner, Limited Service Outport.
ST. HYACINTHE (St. Cesaire): Henri Grise, Customs Excise Examiner.
SHERBROOKE (Hereford Road): Leon Lapalme, Customs Excise Enforcement Officer.

ONTARIO

BRANTFORD: John Hardy, Customs Excise Clerk.
GODERICH (Kincardine): M. J. MacPherson, Sub-Collector of Customs and Excise, Grade 1.
ST. THOMAS: J. J. Farrell, Collector of Customs and Excise, Grade 2.
WINDSOR-WALKERVILLE: G. C. Cummings, Customs Excise Clerk; W. J. Hart, Percy Sykes, Customs Excise Examiners.

MANITOBA

EMERSON: Frank Helm, Customs Excise Examiner.

SASKATCHEWAN

SASKATOON: B. K. Horne, Customs Excise Cashier.

BRITISH COLUMBIA

REVELSTOKE (Golden): H. C. Rayson, Customs Excise Enforcement Officer.

YUKON TERRITORY

WHITE HORSE (Carcross): J. A. Browne, Sub-Collector of Customs and Excise.

PREVENTIVE SERVICE

T. R. James, Customs Excise Enforcement Officer; A. E. Jennings, Special Customs Excise Officer, Grade 2; J. J. McPhee, Customs Excise Enforcement Officer; Miss R. Pollock, Stenographer, Grade 2; A. Savard, J. E. Spray, Customs Excise Enforcement Officers.

INSPECTION

Wm. R. Kennedy, Excise Tax Auditor; Thomas Mason, Assistant Inspector of Customs and Excise.

ADMINISTRATIVE

Miss H. M. Courtney, H. J. Day-Luce, F. E. Rhode, Clerks, Grade 2.

PROMOTIONS

NOVA SCOTIA

HALIFAX: Jas. Williamson, from Customs Truckman to Customs Excise Examiner.

QUEBEC

MONTREAL: P. E. Grenier, from Special Exciseman, Grade 2 to Special Exciseman, Grade 3; L. D. Parizeau, from Senior Customs Excise Examiner to Principal Clerk.

ONTARIO

NIAGARA FALLS: C. H. Day, from Assistant Customs Appraiser to Superintendent of Customs Excise Examiners.
WINDSOR-WALKERVILLE: H. M. James, from Customs Excise Examiner to Senior Customs Excise Examiner.

ADMINISTRATIVE

J. T. H. Belanger, B. A. Clarke, from Clerks, Grade 2 to Clerks, Grade 3.

TRANSFERS

P. J. Leonard, Special Exciseman, Grade 1, Belleville, Ont., to Special Exciseman, Grade 1, Peterboro, Ont.

HALIFAX SHIPPING ACTIVE

Arrivals and Departures Show Increase

CONSIDERABLE shipping activity is taking place at Halifax. The number of ships arriving and berthing at Harbour Commissioners' Piers, Halifax, in May, 1931, totalled 87, as compared to 31 for the same month of the previous year, or an increase of 56 ships. The number of departures totalled 85 for the month of May, 1931, as compared to 43 for May, 1930, an increase of 42 ships. The total net tonnage of vessels arriving for the month of May was 184,906 tons, an increase of 68,427 tons over May, 1930.

The cargo tonnage handled over Harbour Commissioners' piers showed a decrease of 3·7 per cent, the total for the month of May, 1931, being 44,550 tons as compared to 46,264 tons during May, 1930. The cargo tonnage moving forward over the piers showed an increase of 9·4 per cent, the total for May, 1931, being 29,016 tons as compared to 26,280 tons for May, 1930. The cargo tonnage moving outwards is reported at 15,534 tons as compared to 19,984 tons for May, 1930—a shrinkage of 22·3 per cent.

The completion, in December, 1929, of a 1,100,000 bushel addition to the Ocean Terminals elevator, gives the port of Halifax a total storage capacity of 2,200,000 bushels. An automatic car dumper unloads six cars of 2,000 to 2,500 bushels each, an hour, and two track pits, with power shovels, unload five cars an hour. Grain is automatically weighed as received and discharged.

Vessel-loading facilities consist of six conveyor belts, running in galleries, each belt carrying grain at the rate of 12,000 to 15,000 bushels an hour.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,202,178 82	9,285,104 09		
Less refunds and Drawbacks	1,590,028 67	1,065,211 20		
Net	10,612,150 15	8,219,892 89	2,392,257 26	....
Excise Taxes	3,085,219 24	5,925,329 31		
Less Refunds and Drawbacks	36,103 32	36,468 66		
Net	3,049,115 92	5,888,860 65	....	2,839,744 73
Excise Duties	5,539,380 66	4,689,817 95		
Less Refunds and Drawbacks	34,632 87	48,501 37		
Net	5,504,747 79	4,641,316 58	863,431 21	....
Sundry Collections	83,266 96	66,937 21		
Less Refunds and Drawbacks	3 28	Nil		
Net	83,263 68	66,937 21	16,326 47	....
Net Totals	19,249,277 54	18,817,007 33	3,272,014 94	2,839,744 73
Net Decrease	....	....	432,270 21	

TOTALS FOR FIVE MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	66,532,657 61	52,431,023 80		
Less Refunds and Drawbacks	6,589,506 61	4,638,303 47		
Net	59,943,151 00	47,792,720 33	12,150,430 67	....
Excise Taxes	18,052,857 69	18,296,751 33		
Less Refunds and Drawbacks	327,581 44	191,717 82		
Net	17,725,276 25	18,105,033 51	....	379,757 26
Excise Duties	27,141,994 09	22,618,316 03		
Less Refunds and Drawbacks	378,165 73	380,119 76		
Net	26,763,828 36	22,238,196 27	4,525,632 09	....
Sundry Collections	564,047 83	436,102 91		
Less Refunds and Drawbacks	1,190 41	516 49		
Net	562,857 42	435,586 42	127,271 00	....
Net Totals	104,995,113 03	88,571,536 53	16,803,333 76	379,757 26
Net Decrease	....	....	16,423,576 50	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1930 AND AUGUST 1931

—	August 1930	August 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	693,062 58	637,194 84	*55,867 74*	....

TOTALS FOR FIVE MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	63,030,154 49	47,768,777 60	*15,261,376 89*	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1930 AND 1931

—	August, 1930		August, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	69,290,228	....	48,763,650
Total Exports (Foreign Produce)	....	1,322,538	....	1,130,711
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	17,639,228	17,031,847	11,909,108	6,620,677
Wheat flour .... Brls.	627,233	3,112,837	522,178	1,795,477
Fish .... Cwt.	262,076	2,268,738	260,560	2,133,396
Furs .... $	....	921,456	....	755,572
Meats .... Cwt.	22,909	702,694	11,737	289,996
Cheese .... Cwt.	101,880	1,747,348	119,291	1,528,135
Planks and boards .... M ft.	116,378	2,995,696	93,192	1,931,175
Wood pulp .... Cwt.	1,021,265	2,539,680	1,094,262	2,502,372
Newsprint .... Cwt.	3,402,136	9,822,775	3,203,503	8,416,977
Automobiles and parts .... $	....	1,715,683	....	377,980
Copper, unmanufactured .... Cwt.	192,501	2,191,732	55,120	438,491
Nickel, unmanufactured .... Cwt.	60,121	1,307,621	36,781	910,892
Imports entered for Consumption—Free goods	....	28,468,889	....	15,346,066
Imports entered for Consumption—Dutiable goods	....	49,437,405	....	31,648,047
Total Imports entered for Consumption	....	77,906,294	....	46,994,113

—	Five months ended August, 1930		Five months ended August, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	352,405,711	....	246,525,511
Total Exports (Foreign Produce)	....	8,620,806	....	4,848,371
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	73,393,666	74,781,342	78,899,612	47,806,962
Wheat flour .... Brls.	2,908,401	14,698,845	2,286,821	8,070,056
Fish .... Cwt.	943,739	10,630,966	970,207	9,970,678
Furs .... $	....	5,634,190	....	3,952,885
Meats .... Cwt.	143,431	3,192,737	69,370	1,395,985
Cheese .... Cwt.	299,535	5,005,317	295,255	3,735,295
Planks and boards .... M ft.	647,147	16,510,941	420,890	9,192,529
Wood pulp .... Cwt.	5,589,792	14,656,408	4,848,179	11,816,475
Newsprint .... Cwt.	18,970,827	54,863,866	16,898,219	45,046,562
Automobiles and parts .... $	....	8,227,919	....	2,559,038
Copper, unmanufactured .... Cwt.	900,659	11,437,104	298,980	2,408,813
Nickel unmanufactured .... Cwt.	362,884	8,012,430	293,827	6,438,901
Imports entered for Consumption — Free goods	....	156,024,809	....	90,204,691
Imports entered for Consumption—Dutiable goods	....	270,923,057	....	182,323,971
Total Imports entered for Consumption	....	426,947,866	....	272,528,662

ON GUARD

THE Customs cruiser *Fleurdelis* has been engaged this season in patrol work along the Nova Scotian coast, and has done effective work in preventing smuggling operations. The *Fleurdelis* in the above illustration, is on patrol duty off Nova Scotia, and she is one of the best of the Customs fleet.

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